

Section 11. Collection

1 Collection Offices

(1) Region, District, Area Office, and TDA/TDI Location Codes

The location codes identify the office which has Collection jurisdiction and are used primarily by service centers in routing output (TDAs, TDIs, DTRs, etc.) to the proper region, district and area offices. TDAs with a "00" area office location code indicate no location code is recorded on the master file or that it is an out-of-district return. Output with "00" area office location code is routed to the area office in the district headquarters. Region, district, and area office location codes for all regions and service centers servicing each district are listed below. Area office addresses and state abbreviations are also shown. Zip code/DOAO jurisdiction information can be found in IRM Exhibit 4100-18.

State	RO	Serv. Cntr	Office Address	New District	Old DO	Telephone
Alabama	01	MSC	500 22nd St. S. Room 200 Birmingham, AL 35233	Gulf Coast	62	504-558-3231
Alaska	09	OSC	949 East 36th Ave. Anchorage, AK 99508	Pacific North-west	92	907-271-6482
Arizona	09	OSC	210 East Earll Dr. Phoenix, AZ 85012	Southwest	86	602-207-8501
Arkansas	03	AUSC	700 West Capitol Stop 5000 Little Rock, AR 72201	Arkansas-Oklahoma	71	501-324-5396
California	09	FSC	1301 Clay St. 1600-S Oakland, CA 94612	Northern California	94	510-637-2370
	09	FSC	4330 Watt Ave. North Highlands, CA 95660	Northern California	68	916-974-5011
	09	FSC	55 Market St. San Jose, CA 95113	Central California	77	408-494-8400
	09	FSC	P.O. Box 30220 Laguna Niguel, CA 92607	Southern California	33	714-360-2105
	09	FSC	P.O. Box 1431 Los Angeles, CA 90053	Los Angeles	95	213-894-4090
Colorado	09	OSC	Dominion Plaza 600 17th St. Denver, CO 80202	Rocky Mountain	84	303-446-1440
Connecticut	06	ANSC	135 High St. Stop 160 Hartford, CT 06103	Connecticut-Rhode Island	06	203-240-4066
Delaware	01	PSC	P.O. Box 28 Wilmington, DE 19899	Delaware-Maryland	51	302-573-6072

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State	RO	Serv. Cntr	Office Address	New District	Old DO	Telephone
Florida	01	ATSC	400 West Bay st. Suite 35045 Stop 5700 Jacksonville, FL 32202	North Florida	59	904-232-3994
	01	ATSC	1 University Dr. Bldg B Ft. Lauderdale, FL 33324	South Florida	65	954-423-7769
Georgia	01	ATSC	401 W Peachtree St. Rm 1669 Stop 300D Atlanta, GA 30365	Georgia	58	404-331-6127
Hawaii	09	FSC	P.O. Box 50089 Honolulu HI 96850	Pacific Northwest	99	808-541-1160
Idaho	09	OSC	550 W. Fort St. Box 041 Boise, ID 83724	Rocky Mountain	82	208-334-1331
Illinois	03	KCSC	230 S. Dearborn St. DP 28-5 Chicago, IL 60604	Illinois	36	312-886-4400
	03	KCSC	P.O. Box 19204 Springfield, IL 62794	Illinois	37	217-492-4265
Indiana	01	CSC	P.O. Box 44211 Indianapolis, IN 46244	Indiana	35	317-226-6283
Iowa	03	KCSC	Stop 5400 210 Walnut Des Moines, IA 50309	Midwest	42	515-284-4060
Kansas	03	AUSC	217 W 3rd St. N Suite 2000 Stop 5000-WIC Wichita, KS 67202	Kansas-Missouri	48	314-539-2575
Kentucky	01	MSC	600 Dr. Martin Luther King Place Rm 321 Louisville KY 40201	Kentucky-Tennessee	61	615-736-5721
Louisiana	01	MSC	600 S. Maestri Pl. Stop 4 New Orleans, LA 70130	Gulf Coast	72	504-558-3231
Maine	06	ANSC	68 Sewall St. Room 311 Augusta, 04330-6382	New England	01	207-622-8375
Maryland	01	PSC	P.O. Box 538 Baltimore, MD 21203	Delaware-Maryland	52	410-962-3070
Massachusetts	06	ANSC	P.O. Box 9112 J.F.K. Federal Bldg. Boston, MA 02203	New England	04	617-565-1641
Michigan	06	CSC	P.O. Box 330500 Stop 22 Detroit, MI 48232	Michigan	38	313-628-3681

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State	RO	Serv. Cntr	Office Address	New District	Old DO	Telephone
Minnesota	03	KCSC	316 Robert St. Stop 4 St. Paul, MN 55164	North Central	41	612-290-3339
Mississippi	01	MSC	100 W. Capital St. Suite 504 Stop 4 Jackson, MS 39269	Gulf Coast'	64	504-558-3231
Missouri	03	KCSC	P.O. Box 66778 St. Louis, MO63166	Kansas-Missouri	43	314-539-2575
Montana	09	OSC	Fed. Bldg. Second Floor Drawer 10016 Helena, MT 59626	Rocky Mountain	81	406-449-5467
Nebraska	03	OSC	106 S. 15th St. Stop 33 Omaha, NE 68102	Midwest	47	402-221-3580
Nevada	09	OSC	4750 W. Oakey Blvd Las Vegas, NV 89102	Southwest	88	702-455-1040
New Hampshire	06	ANSC	P.O. Box 720 Portsmouth, NH 03801	New England	02	603-433-0711
New Jersey	06	BSC	P.O. Box 1269 Newark, NJ 07101	New Jersey	22	201-645-2160
New Mexico	09	OSC	5338 Montgomery Blvd. NE Albuquerque, NM 87109	Southwest	85	505-837-5725
New York	06	BSC	P.O. Box 60 General Post Office Brooklyn, NY 11202	Brooklyn	11	718-780-6518
	06	BSC	P.O. Box 3000 Church St. Sta. New York, NY 10008	Manhattan	13	212-264-2200
	06	ANSC	L.W. O'Brien Fed. Bldg. Clinton Ave & N.Pearl St. Albany, NY 12207	Upstate New York	14	518-472-4950
	06	ANSC	P.O. Box 238 Buffalo, NY 14225	Upstate New York	16	716-846-5465
North Carolina	01	MSC	320 Federal Place Greensboro, NC 27401	North-South Carolina	56	910-378-2065
North Dakota	03	OSC	P.O. Box 8 Fargo, ND 58107	North Central	45	701-239-5400
Ohio	06	CSC	P.O. Box 1579 Cincinnati, OH 45201	Ohio	31	513-684-2832
Oklahoma	03	AUSC	55 N. Robinson Oklahoma City, OK 73102	Arkansas- Oklahoma	73	405-297-4017
Oregon	09	OSC	Seattle, WA	Pacific Northwest	93	

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State	RO	Serv. Cntr	Office Address	New District	Old DO	Telephone
Pennsylvania	06	PSC	P.O. Box 2488 Pittsburgh, PA 15230	Pennsylvania	23	412-644-5919
Puerto Rico	08	PSC	Mercantil Plaza #2 Ave Ponce de Leon Rm 1000 San Juan, PR 00918	Puerto Rico	66	787-759-4600
Rhode Island	06	ANSC	P.O. Box 6867 Providence, RI 02940	Connecticut- Rhode Island	05	401-528-4127
South Carolina	01	ATSC	1835 Assembly St. Room 466 Columbia, SC 29201	North-South Carolina	56	803-765-5325
South Dakota	03	OSC	115 4th Ave SE Aberdeen, SD 57401	North Central	46	605-226-7210
Tennessee	01	MSC	801 Broadway MDP-2 Nashville, TN 37203	Kentucky- Tennessee	62	605-226-7210
Texas	03	AUSC	300 E. 8th St. Stop 5000 Austin, TX 78701	South Texas	74	512-499-5247
	03	AUSC	1100 Commerce Street 5020 DAL Dallas, TX 75242	North Texas	75	214-767-1486
	03	AUSC	1919 Smith St. Stop 5000 Houston, TX 77002	Houston	76	713-653-3640
Utah	09	OSC	50 South 200 East Salt Lake City, UT 84111-1617	Rocky Mountain	87	801-799-6682
Vermont	06	ANSC	199 Main St. Burlington, VT 05401	New England	03	802-860-2020
Virginia	01	PSC	P.O. Box 10107 Richmond, VA 23240	Virginia- West Virginia	54	804-771-2811
Washington	09	OSC	915 2nd Ave Stop 200 Seattle, WA 98174	Pacific- Northwest	91	206-553-3377
West Virginia	01	CSC	P.O. Box 1138 Parkersburg, WV 26102	Virginia- West Virginia	55	304-420-6600
Wisconsin	03	KCSC	310 W. Wisconsin Ave Milwaukee, WI 53203	Midwest	39	414-297-3377
Wyoming	09	OSC	308 W 21st St Cheyenne, WY 82001	Rocky Mountain	83	307-772-2641
International	08	PSC	A/C International 950 L'Enfant Plaza, SW Washington, DC 20024	International	98	787-759-4600

Washington DC - (see Maryland)

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(2) Region Codes and Locations

Region Codes	IR Region	Abbr.	Region Location
08	International	A/C INT	Washington
03	Midstates	MSR	Dallas
06	Northeast	NER	Manhattan, NY
01	Southeast	SER	Atlanta
09	Western	WR	San Francisco

(3) Service Center Address For Collection**Service Center Collection Branch**

Service Center	Address	Telephone
Andover Service Center ANSC-08	310 Lowell St Andover, MA 01810 Stop 830	508-691-6501
Atlanta Service Center ATSC-07	P.O. Box 47-421 Doraville, GA 30362 Stop 61	404-235-8000
Austin Compliance Center AUSC-18 Collection Div.	P.O. Box 1231 Stop 5405 AUCC Austin, TX 78767	512-460-0500
Brookhaven Service Center BSC-19	P.O. Box 480 Holtsville, NY 11742 Stop 660	516-654-6327
Cincinnati Service Center CSC-17	201 West Rivercenter Blvd Covington, KY 41019 Stop 81	606-292-5234
Fresno Service Center FSC-89	P.O. Box 12866 Fresno, CA 93779 Stop 81	209-456-5034
Kansas City Service Center KCSC-09	P.O. Box 7906 Shawnee Mission, KS 66207 Stop 5	913-344-7500
Memphis Service Center MSC-49	P.O. Box 30309- AMF Memphis, TN 38130 Stop 81	901-395-1300
Ogden Service Center OSC-29	P.O. Box 9941 Ogden, UT 84409 Stop 5300	801-620-4811
Philadelphia Service Center PSC-28	P.O. Box 245 Bensalem, PA 19020 Drop Point 819	215-516-7134

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NMF Unit Ledger Card Units

Service Center	Stop Number
Andover—ANSC	340
Atlanta—ATSC	51
Austin—AUSC	6262
Brookhaven—BSC	442
Cincinnati—CSC	42
Fresno—FSC	4213
Kansas City—KCSC	42
Memphis—MSC	21
Ogden—OSC	6283
Philadelphia—PSC	422C

ACS Call Sites

Includes the areas of coverage, and Service Center addresses.

Call Site	Districts	Service Center	Telephone
ATLANTA	Atlanta	Atlanta Stop: 74-D 4800 Buford Hwy. Chamblee, GA 30341	404-829-3009 800-829-3009
AUSTIN (AUCC)	South Texas Houston	Austin P.O. Box 2986 Stop 5505 AUCC Austin, TX 78769	512-460-1206 800-829-0582
BROOKHAVEN	13, Manhattan 11, Brooklyn	P.O. Box 750 Holtsville, NY 11742	800-829-8310
BUFFALO	06, Connecticut-R.I. 16, Upstate New York 04, New England	Andover 310 Lowell Street Andover, MA 01810 Stop: 840	716-686-4901 800-829-0993
CLAYTON	39, Midwest 41, North Central 43, Kansas-Missouri-	Kansas City P.O. Box 419236 Kansas City, MO 64141	314-539-7954 800-829-0922
CLEVELAND	31, Ohio	Cincinnati P.O. Box 145566 Stop 813 Cincinnati, OH 45214	216-781-6464 800-829-0992
DALLAS	North Texas Arkansas-Oklahoma	Austin P.O. Box 2986 Stop 5505 AUCC Austin, TX 78769	214-767-1014 800-829-8343
DENVER	Rocky Mountain Southwest	Ogden P.O. Box 9949 Stop 5500 Ogden, UT 84409	303-446-1900 800-829-0977

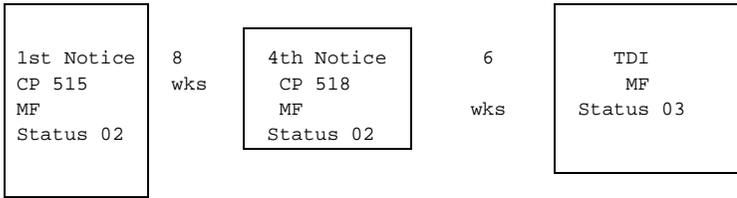
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Call Site	Districts	Service Center	Telephone
DETROIT	38, Michigan	Cincinnati P.O. Box 145566 Stop 813 Cincinnati, OH 45214	313-628-3685 800-829-4963
INDIANAPOLIS	35, Indiana	Cincinnati P.O. Box 145566 Stop: 813 Cincinnati, OH 45214	
JACKSONVILLE	N. Florida S. Florida 54, Virginia-West Virginia	Atlanta Stop 74D 4800 Buford Hwy. Chamblee, GA 30341	904-398-4600 800-829-1954
FRESNO SERVICE CENTER	Southern California Central California	Fresno P.O. Box 24017 Fresno, CA 93779	209-454-6445 800-829-0994
KANSAS CITY SERVICE CENTER	Illinois	Kansas City P.O. Box 419236 Kansas City, MO 64141	913-344-7500 800-829-0115
NASHVILLE	Kentucky-Tennessee North-South Carolina	Memphis P.O. Box 2502 Memphis, TN 38130	615-834-9005 800-829-4933
OAKLAND	Northern California Los Angeles	Fresno P.O. Box 24017 Fresno, CA 93779	510-637-2371 800-829-0561
PHILADELPHIA (PSC)	Pennsylvania 22, Newark 52, Delaware-Maryland	Philadelphia P.O. Box 24017 Drop Point 813 Bensalem, PA 19028	215-597-6205 800-829-0920
PUERTO RICO	66, Puerto Rico 98, International	Philadelphia PO Box 57 Drop Point 813 Bensalem, PA 19020	787-759-5440
SEATTLE	North Pacific	Ogden P.O. Box 9949 Stop 5500 Ogden, UT 84409	206-553-0917

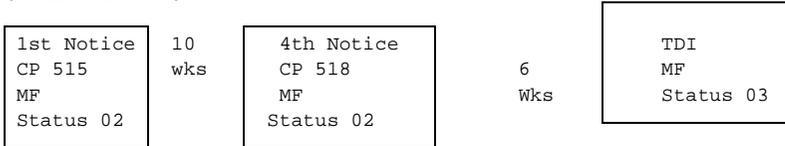
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2 Normal Cycling of IDRS Notices and TDIs

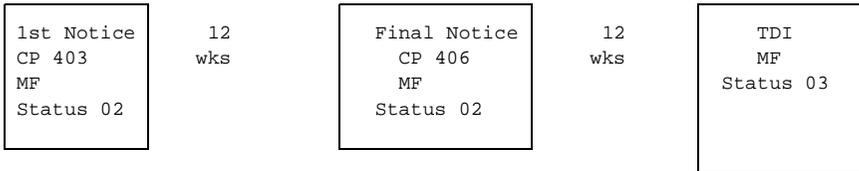
IMF, and BMF



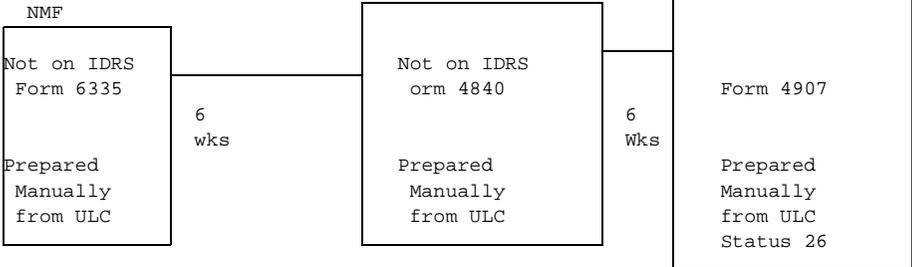
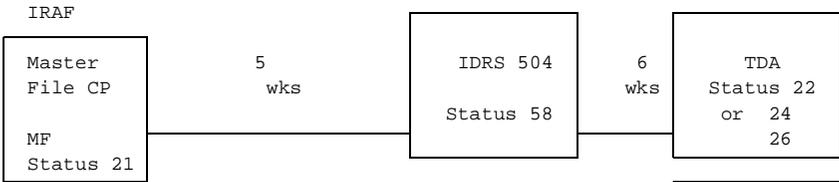
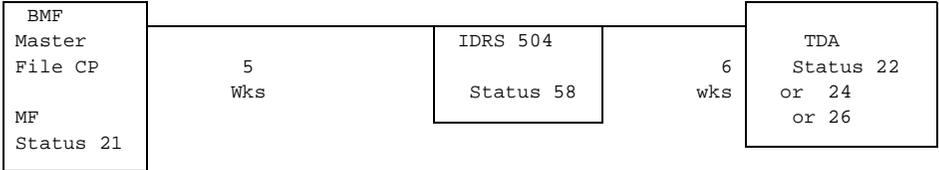
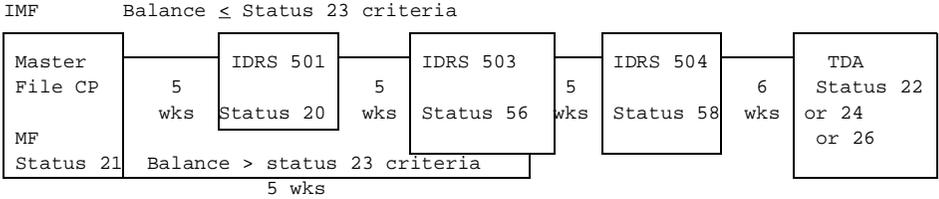
BMF (R and Uncoded)



EPMF



3 Timing of Balance Due Notices and TDA Cycles



87	SCCB special program
88	Reserved
89	Special Procedures type case
9	= Various
90	Reserved
91	Inspection
92-93	Reserved
94-95	Employee Plans
96-97	Exempt Organizations
98-99	Reserved

Employee/Action Codes:

For CFf assignments (fifth digit 1-4), the seventh and eighth digits represent individual employees in a field group.

EXAMPLE: 51011253

51	= District Office
01	= Area Office
1	= Field Branch
2	= Field Group
53	= Employee Number

For ACS, SPf and SCCB assignments, the seventh and eight digits represent action codes.

EXAMPLE: 14018981

14	= District Office
01	= Area Office
8	= SCCB
9	= Special Procedure Type Case
81	= Trust Fund Recovery 2-year hold file

Action Codes (seventh and eight digits)

00-99	= Active cases
01	= Transfer to field; no supporting documents
10	= Associate pertinent information with ACS
11-19	= Reserved
20	= Potential ACS installment agreement
21-22	= Reserved
23-48	= Reserved
50	= Potentially Dangerous Taxpayer
51-61	= Reserved
62	= No contact made with taxpayer
63-64	= Reserved

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65	= Taxpayer agreed to go into local IRS office
66	= Associate pertinent information with TDA/TDI
67	= Taxpayer cooperative but could not come into office
68	= Taxpayer uncooperative or case unresolved
69-75	= Reserved
76-80	= District SPf use
81	= Trust Fund Recovery penalty 2 year hold file
82	= Chapter 7 Bankruptcy (liquidating)
83	= Chapter 9 Bankruptcy
84	= Chapter 11 Bankruptcy
85	= Chapter 13 Bankruptcy
86	= Other Bankruptcy
87	= Reserved
88	= Substitute for Return (SCCB cases) Probate (Decedent) claim (SPf cases)
89	= Receivership claim
90	= Suit cases (SPf cases) Bankruptcy (SCCB cases)
91	= Judgment cases
92	= Estate tax TDAs
94	= Refund Litigation cases (divisible assessment)
95	= Refund litigation cases (all others)
96	= Tax Court cases (zero balance accounts)
97	= Tax Court cases (protective assessment-TDA issued)
98	= Collateral Agreement cases
99	= Reserved

5 *Resource and Workload Management System (RWMS)*

The Resource and Workload Management System (RWMS) is a Collection case scoring and ordering system intended to have a meaningful impact on Collection case processing. The initial design of RWMS is to cover all IMF and BMF delinquent account and delinquent return modules that require processing beyond the Service Center notice chain. The overall effect of the RWMS system is to prioritize cases to maximize yield and minimize cost.

The heart of the RWMS system is the methodology to convert delinquencies into an estimate of yield per module. By utilizing both the Master File and IDRS systems, "conversion equations" have been developed to convert any given module into an estimate of net yield. The primary factors used in these conversion equations will be DIF scores and/or TDA amounts and the Last Return Amount (LRA). By using the DIF score, balance due modules can be identified as well as cases likely to be paid in full.

After the yield scores have been derived these taxpayer modules can be placed in rank order and sequenced from highest to lowest priority.

6 *Automated Collection System (ACS)*

ACS is a computerized inventory system which maintains balance due accounts and return delinquency investigations. A call site has an Automated Collection Branch (ACB) under the Chief, Collection Division of the call site district.

Inventory is divided among teams using the last two digits of the Taxpayer Identification Number (TIN). Team inventory is divided into one of four functions, with each function having 10 units to act as holding bins for ACS accounts awaiting action. The four functions are:

- (1) Contact (C) handles taxpayer telephone calls;
- (2) Investigation (I) searches for taxpayers and/or assets, and initiates/follows-up on locator or enforcement actions;
- (3) Research (R) responds to taxpayer correspondence, makes adjustments and works cases requiring special handling.
- (4) Service Center (S) call site support function to all call site teams, inputting IDRS actions, performing research and follow-ups, processing telephone lists, ACS letters, levies, liens and responds to ACS letters and levies.

Most balance due accounts and return delinquency investigations are issued to ACS after normal service center notice routines. Inventory is worked in priority order based on ranges in the Resource Workload and Management System (RWMS) score. Cases not resolved in ACS are assigned to district Collection Field functions or, if below the district RWMS score for field issuance, are held in a queue.

ACS Information Transcript for TDA/TDI

REQUESTOR: 6666666666 ⑭

INFORMATION TRANSCRIPT FOR TDA AND TDI

②
TIN 700-00-0006*

③
TIN2 666-66-6666*
ENTITY INFORMATION

⑦
ASSIGNMENT 110100000

NAME AND ADDRESS

⑮
NARRATIVE NOTES

MORTON W. SMYTHY ④
THE FIRST AND LAST
1234 SESAME St. M ⑤
CHKNEVEVV, WI 666666 ⑥

HT 777-777-7777 ⑫

WT 883-888-3888 ⑬

⑪
FU-11-13-83

RWMS

41

ACTION HISTORY

⑧	⑨	⑩			
1	101383	C1	666	TF00	16 101383 C1 6666 TF00
2	101383	C1	666	TF00	17 101383 C1 6666 TF00
3	101383	C1	666	TF00	18 101383 C1 6666 TF00
4	101383	C1	666	TF00	19 101383 C1 6666 TF00
5	101383	C1	666	TF00	20 101383 C1 6666 TF00
6	101383	C1	666	TF00	21 101383 C1 6666 TF00
7	101383	C1	666	TF00	22 101383 C1 6666 TF00
8	101383	C1	666	TF00	23 101383 C1 6666 TF00
9	101383	C1	666	TF00	24 101383 C1 6666 TF00
10	101383	C1	666	TF00	25 101383 C1 6666 TF00
11	101383	C1	666	TF00	26 101383 C1 6666 TF00
12	101383	C1	666	TF00	27 101383 C1 6666 TF00
13	101383	C1	666	TF00	28 101383 C1 6666 TF00
14	101383	C1	666	TF00	29 101383 C1 6666 TF00
15	101383	C1	666	TF00	30 101383 C1 6666 TF00

Field	Field Name	Description
1	PAGE	Number of the current page.
2	TIN	Taxpayer ID Number identifies the delinquent taxpayer account. For an individual taxpayer, this number is the taxpayer's Social Security Number (SSN). For a business taxpayer, this number is the Employer Identification Number (EIN).
3	TIN2	The taxpayer identification number of the taxpayer's spouse.
4		The first, second, third and fourth name lines of the delinquent taxpayer.
5		The taxpayer's street address.
6		The taxpayer's city, state and zip code.

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Field	Field Name	Description
7	ASSIGNMENT	The account assignment code: District Office—2 digits Area Office—2 digits Branch Group Code—2 digits Employee Code—2 digits
8		Action Date is the month, day and year an action was taken and recorded on the history record of the delinquent taxpayer account.
9		Function/unit indicates the function and unit of the workstation operator who initiated the action against the account.
10		Action code identifies the account action that was performed on the taxpayer account by the workstation operator.
11		Variable action data records the action history comments entered and stored with the action code on a taxpayer account.
12	HT	The taxpayer's home telephone number.
13	WT	The taxpayer's work telephone number.
14	REQUESTER	The Employee Number of the Information Transcript requester.
15	NARRATIVE NOTES	Narrative Notes entered by the employee relevant to the account.

①
PAGE 2

INFORMATION TRANSCRIPT FOR TDA AND TDI

②
TIN 700-00-0006*

③
ASSIGNMENT 11010000

④ COMMENTS

PAGE 2 Heading and Entity Information

Field	Field Name	Description
1	PAGE	The number of the current page.
2	TIN	Taxpayer ID Number identifies the delinquent taxpayer account. For an individual taxpayer, this number is the taxpayer's Social Security Number (SSN). For a business taxpayer, this number is the Employer Identification Number (EIN).
3	ASSIGNMENT	The account assignment code: District Office—2 digits Area Office—2 digits Branch Group Code—2 digits Employee Code—2 digits
4	COMMENTS	Comments entered by the workstation operator relevant to the account. Up to 30 lines, 48 characters each, are for comments.

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INFORMATION TRANSCRIPT FOR TDA AND TDI

TIN XXX-XX-XXXX

ASSIGNMENT 11010000

FINANCIAL INFORMATION SCREEN

DATA 10/15/89

ASSETS	COUNTY/DESCRIPTION	VALUE	BAL OWED	EQUITY	MO PYMT
HOME	ONE ROOF & FOUR WALLS	\$66,666	\$66,666	\$0.00	\$300
OTHER REAL	EST				
OTHER (CARS,	1				
BOATS, RV's,	2				
ETC.)	3				
	4				

CASH ASSETS	DESCRIPTION	CASH AVAILABLE
BANK/CU/S&L	SAVINGS ACCT	\$5,000
1		
2		
3		

AMT TO BE PAID NOW \$5,000

MO LVY INC \$	OTHER INC\$	TOTAL INC\$			
LVG EXP:	RENT	FOOD	UTIL	TRAN	TOTAL EXP\$
	MED	INS	ESPT	OTHR	
	CRDCD	LNPMT		MON	
				PYMT\$	

ADD'L INFO:

PAGE 3 Heading and Entity Information

Field	Field Name	Description
1	PAGE	Number of the current page.
2	TIN	Taxpayer ID Number identifies the delinquent taxpayer account. For an individual taxpayer, this number is the taxpayer's Social Security Number (SSN). For a business taxpayer, this number is the Employer Identification Number (EIN).
3	ASSIGNMENT	The account assignment code: District Office—2 digits Area Office—2 digits Branch Group Code—2 digits Employee Code—2 digits
4	DATE	The date of the most recent update to the financial information.
5	COUNTY/ DESCRIPTION	The description of assets owned by the taxpayer.
6	VALUE	The value of the asset described in item 5 above.
7	BAL OWED	The balance owed is the amount the taxpayer still owes on the asset described in item 5 above.
8	EQUITY	The amount of equity the taxpayer has in the asset described in item 5 above. Equity is the difference between the value and the balance owed.
9	MO PAYT	The amount the taxpayer pays each month toward the balance owed on the asset described in item 5 above.
10	CASH ASSETS	
11	DESCRIPTION	Description of the cash assets owned by the taxpayer.
12	CASH AVAILABLE	The amount of cash the taxpayer currently has available.
13	AMT TO BE PAID NOW	The amount the taxpayer is to pay the IRS now.
14	MO LVY INC	The monthly levy income.
15	OTHER INCOME	Other income received by the taxpayer but not included in item 14 above.
16	TOTAL INCOME	The total monthly income received by the taxpayer. This is the sum of items 14 and 15 above.
17	RENT	The monthly amount the taxpayer pays for rent.
18	FOOD	The taxpayer's monthly food expense.
19	UTIL	The taxpayer's monthly utility expenses
20	TRANS	The taxpayer's monthly transportation expenses.
21	TOTAL EXP	The total of all monthly expenses (items 9 and 17 through 27)
22	MED	The taxpayer's monthly medical expenses.
23	INSR	The taxpayer's monthly expense for insurance.
24	ESPT	Monthly estimated tax payments to IRS
25	OTHER	The taxpayer's monthly expenses other than those mentioned in item 21.
26	CRDCD	The taxpayer's total monthly credit card payments.
27	LNPMT	The taxpayer's total monthly loan payments.
28	MO PAYT	The amount the taxpayer pays each month under an installment agreement with the IRS.
29	ADD'L INFO	Additional information pertaining to Taxpayer's financial situation.

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Field	Field Name	Description
10	IRSS YR	IRSS year code.
11		Information only indicator.
12	EIN	The employer identification number of the levy source.
13	PTIN	Primary TIN on the levy source.
14		Levy source first name line.
15		Levy source second name line.
16		Levy source street address.
17		Levy source city/state.
18		Levy source zip.
19		Establishment code.
20	TIN2	The secondary TIN on the levy source.
21	XTIN	Cross-reference TIN.
22	LVY DT/AMT	The date the levy was requested.
23		Amount due shown on the levy.
24	ATTN:	Levy source contact person.
25	TEL	Levy source telephone number.
26	PDS	The Levy source periods.
27		Civil penalty indicator.

7 Taxpayer Delinquency Investigations

TDIs will be issued from the TDI Notice File on a weekly basis. Routine cases will receive two to four notices before a TDI is issued, unless the account history justifies the immediate issuance of a Form TYD-14.

- (1) Individual Master File Delinquency Checks—IMF delinquency and the Underreporter programs are produced semi-annually from the Reconciliation of the Request for Notice or TDI Information Returns Program (IRP). IDRS also receives IMF compliance data via Form 4864.
- (2) Business Master File Delinquency Checks—The Business Master File is checked periodically for non-filing of tax returns.
- (3) Non-Master File—NMF delinquency data produced periodically is added to the TDI Notice File as a manual delinquency check is performed.
- (4) Employee Plans Master File (EPMF)—Delinquencies will be identified by monthly analysis. Delinquent return modules for one or more plans under the same employer entity will be processed by IDRS. IDRS will record the fact of Notice and TDI issuance. No provision is made for issuance of status reports.

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BMF Taxpayer Delinquency Investigation

1st Notice Date 03-28-89 (1) 2nd Notice Date 05-01-89 (2) 3rd Notice Date _____ 4th Notice Date _____

IDRS Cycle 3 (3) 8920 (4) 8919 (5) 417 (6) 38-01 (7) TDA/TDI Assignment Code

Transferred To 1418 (18) (20) WPS Score 27 (21)

PC _____ (8) PURPLE OPTICS INC
 SC _____ (9) 425 BLUE LA.
 PLC _____ (10) SILVER RIVER MI 48110
 ED _____ (11) _____ (12) _____ (13) _____
 FYM _____ (14) _____ (15) _____ (16) _____
 EC _____ (17) _____ (18) _____ (19) _____ (20) _____ (21) _____ (22) _____
 DPT _____ (23) _____ (24) _____ (25) _____ (26) _____ (27) _____ (28) _____

Return No.	Tax Form	MFT	Period	590	591	593	594	595	596	597	598	599	The Due on Return	Amt Coll	Recall	Credit
No. 1	941	01	8612								X		1072	0		
No. 2	1120	02	8610	52												
No. 3	720	03	8612		50											
No. 4	940	10	8612								X		412	0		
No. 5	1120	02	8710	52												
No. 6																
No. 7																
No. 8																
No. 9																
No. 10																

TC 011 Change T.I. Number To _____ TC 014 _____
 TC 012 Change Location Code To _____ TC 015 _____
 Change Name To _____ TC 016 _____

Signature of Person Closing TDI _____ (39) G.M. S Initials _____ (40) Location Code Employee Number _____ (41) Date _____ (42)

3801-1919

Taxpayer Delinquency Investigation

Department of the Treasury
Internal Revenue Service

Data for circled items will be printed at the service center; data for boxed items are recorded by Collection personnel.

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BMF TDI Explanation

- (1) Notice Dates—This will always be a Monday—three days after date printed on the notice.
- (2) Notice Codes—(A,Ca,Dn,F,I,T,U,V,W,and Z) A maximum of three may be present following a notice code date. The code will appear after the latest notice date present at the time of terminal input.
- (3) IDRS Cycle—Indicates the year (1989) and week (20) the TDI is issued and printed in the service center.
- (4) Del. Check Cycle—Indicates the year and week the account originally went into a TDI status (ACS or hard copy) and is often the same as the IDRS cycle in S73 above.
- (5) RSC—Region with jurisdiction over the DO the TDA-TDI assignment code and Service Center where the TDI Notice data is maintained and the TDI printed.
- (6) TDA/TDI Assignment Code—First four digits indicate the District and the Area Office to which the TDI was originally issued. The second four digits show the group and individual to whom the TDI is assigned.
- (7) TDA Code—If a TDA is printed above the first name line, an IDRS TDA was outstanding when the TDI was issued.
- (8) TDI Information—Furnishes information to assist in closing the TDI.
 - (a) PC—Primary Code (B,E,F,L,N,P,Q,S,T,U,V,W,X or Y) identifies a TDI that requires special handling.
 - (b) SC—Secondary Code (H,I,J,R or V) is printed to furnish additional information. A maximum of four additional codes may appear based upon information in the taxpayer's entity module.
 - (c) PLC—Primary Location Code is the present District and Area Office location (DOAO) according to the taxpayer's address. It will be blank if it is the same as the location code of the TDI. This element of information is important in transferring a case to the district where the taxpayer resides.
 - (d) ED—Establishment date
 - (e) FYM—Fiscal Year Month is the month the fiscal year ends and it is used to determine the due date for filing the corporation income tax return.
 - (f) EC—Employment Code (BMF)
 - C—Church
 - F—Federal
 - G—State or Local Government
 - M—Maritime Industry
 - N—Non-Profit Organization
 - S—Foreign Subsidiary
 - W—Non Profit Organization (withholding only, not subject to FICA)
 - (g) PT/D—Number of partners if Form 1065 filing requirement or date of death.

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- (9) The word DUPLICATE will print when an existing inventory TDI is reissued. An existing inventory TDI is reissued when Command Code TDIAD with Notice Code "T" is input. ACCTMERGE will print when a successful account consolidation is made and a TDI is issued under the new TIN.
- (10) Potentially Dangerous Taxpayer Indicator—If "PDT" is printed, the taxpayer has been identified on the Master File as potentially dangerous and a request for information from the PDT System database should be made through the immediate supervisor.
- (11) Repeater Indicator—"RPT"—A tax module has been in TDI or notice status other than first notice within the past fifteen months (64 cycles).
- (12) Tax Shelter Indicator—"TXS"—An Examination case related to tax shelter is open.
- (13) Payer Master File Indicator—"PMF"—Account is on the Payer Master File this year. The indicator is reset each year.
- (14) Compliance Code—"N" for non-filers.
- (15) Check Digit—Alphabetic (XX) characters used in validating the TIN if name control is not present.
- (16) BW—Backup Withholding
- (17) Name and Address of Taxpayer—Name and address will print as it appears on the TDI Notice File as of the cycle printed on the TDI.
- (18) Last Compliance Update Cycle (YYYYCC)—Indicates the year and week the last time a new delinquent module was added to the TIF as a result of a BMF delinquency check. BMF compliance data (LPS, Num-partners, etc.) reflects BMF at that time.
- (19) Exempt organization return data will be printed if the taxpayer has a filing requirement for an EO return (MFT 33,34,37,44,67) with an identifier of "E".

1st-5th Digit	RD	—date (YYYYMM) the taxpayer was ruled to be an exempt organization
6th-8th Digit	SS	—Subsection Code
9th-13th Digit	CC	—Classification Code
14th 15th Digit	AC	—Asset Code
16th 17th Digit	TO	—Type of Organization Code (Entity)
18th-20th Digit	FC	—Foundation Code
21st 22nd Digit	AC	—Affiliation Code
23rd-26th Digit	GEN	— Group Exemption Number—a four digit number that identifies the organization as a member of a group exemption ruling

- (20) Name Control—The first four characters of the taxpayer's name. For individuals, the first four characters of the surname.
- (21) Case code—a four character position code to identify the type of notice being issued.

W-2 —W-2 Inquiry
W-4 —W-4 Referral

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CAWR	—Combined Annual Wage Reporting
NOTN	—No TIN
3278	—Interest on U.S. Savings Bonds
GAME	—State Lottery and Gambling Casino Winners
DISC	—1120-DISC
PDT	—Potentially Dangerous Taxpayer Indicator
PTNR	—1065/1120S Study
3921	—Stock Option Program
CRBL	—Credit Balance Unresolved
REJC	—Rejected TDI
UNPO	—Unpostable Unresolved
5346	—Examination Request (Replaces 4298)
RSCH	—Research Case
TEST	—Collection Test Case

- (22) Taxpayer Identification Number (TIN)—Taxpayer’s EIN followed by a file source code. EIN blank-BMF; N-Non Master File; P-EPMF EIN.
- (23) Sole proprietor’s SSN—preceded by a “P”.
- (24) SEEPAGE_n—Will print when a TDI has more than 6 (BMF) LPS records and/or more than 10 delinquent tax modules on any file. This indicates that more than one TDI form was printed on the taxpayer. (n - 2-9)
- (25) Transferor TDA/TDI Assignment Code—TRFR nnnnnnnnn will print to show who was responsible for the investigation prior to transfer out of the Area Office. A new TDI is issued on all transfers from one Area Office to another Area Office. (n - 0-9)
- (26) Grade Level Assignment—Code 9, 11, or 12 will appear on every TDI to show the type of case to be worked and may be used by management on the assignment of TDIs.
- (27) RWMS Score—a numeric score calculated by using several critical data elements from the taxpayer’s account. A high score indicates a greater potential yield from the investigation.
- (28) Master File History Section—Designed to give historical data on each MFT for the taxpayer entity and will only show information where the MFT has an open filing requirement or LPS information. Form TYD-14 provides space for six MFTs. If more than six are present, a second form will be printed showing the name, address, EIN cycle number, location code and the additional MFTs.
- (a) FORM—is the tax form(s) the taxpayer is or was required to file. Will print the form number in MFT sequence.
- (b) FR—Filing Requirement code indicates the current filing requirement of the taxpayer. This code is important in conducting a full compliance check with the taxpayer.

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- (c) LPS—Last Period Satisfied is the last tax period year (YYYY) and month (MM) satisfied whether posted prior or subsequent to the delinquent period printed on the TDI. NA (not available) will be printed if the taxpayer has a current filing requirement but the MF showed no prior period satisfied for the type of tax involved when the compliance data were extracted for IDRS. For purposes of a full compliance check, periods subsequent to the LPS or the latest delinquent period printed on the TDI, whichever is later, should be checked.
 - (d) TC—Transaction Code is the transaction that satisfied the period printed in the LPS. If NA is printed in the LPS, this element of information will be blank. This information will be useful in determining the action taken on the LPS for the respective MFT.
 - (e) LRA—Last Return Amount is the total tax liability amount (dollars only) for the respective MFT. The maximum range is 999999 (no punctuation) and if greater, it will print 1 MIL. If TC 150 contains no tax or is being posted in the same cycle as the delinquency check, an 0 will be printed. If the LPS prints NA or the TC prints a code other than 150 for the MFT, this element of information will be blank.
 - (f) CC—Condition Code may be printed on the LPS if satisfied by TC 150. Three return condition codes (F—Final Return Secured, 6020b-6020b assessment, T—Delinquent Return Secured by notice of TDI closure, Y—Accept Tax Return as Submitted) will be used; however, no more than two will be printed for one return. Condition codes are selected for printing in the sequence shown above. If the LPS prints NA or a CC is not present in the transaction section, this element of information will be blank if the TC is a 59X. The closing code will be printed.
- (29) Credit Balance—The amount available for the period stated that may be credited against the total tax shown on the return. When TC 590, 591 or 593 is checked, the “Credit” column must be checked. Indicate the amount of credit not posted on the TDI where it is determined that the taxpayer has a credit balance for the specific period stated; otherwise leave blank.
- (30) CAF indicator will appear to left of credit balance N=0 through 8
- (a) 0—TC 961 Deleted or Revoked module.
 - (b) 1—1 representative authorized to receive notices
 - (c) 2—2 representatives authorized to receive notices
 - (d) 3—1 representative authorized to receive notices and refunds.
 - (e) 4—2 representatives authorized to receive notices and refunds.
 - (f) 5— No authorization to receive notices or refunds. No blind trust present. Other authorization present.
 - (g) 6—Reserved.
 - (h) 7—1 representative authorized to receive refunds.
 - (i) 8—Blind trust in effect.
- (31) Tax Form, MFT and Period—All delinquent tax modules as of the delinquency check will be printed on the TDI. If more than 10 periods are delinquent at the time of the delin-

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quency check, a second form will be printed showing the taxpayer's name, address, EIN, cycle numbers, RSC, TDA/TDI Assignment Code, and the additional delinquent periods. The period is the year and month and may be converted to a date by using the last day of the month to show the period ending date. For MFT 48(NMF), and 58(4638), 60 or 93(2290), 61 or 94(11), 62 or 95(11B) and 63 or 96(11C), the beginning period will be shown. For EPMF the plan number will be displayed instead of MFT.

Indicate tax form numbers, MFTs and periods that are due at the time of interview where a TC is checked. All delinquent periods not preprinted on the TDI which require the input of a Transaction Code should be recorded on the face of the TDI. Use Command Code TDINQ to determine if there are delinquent periods not preprinted on the TDI.

- (32) Closing Transaction Codes—590, 591, 593, 594, 595, 596, 597 or 598. Any information to be posted to the tax module(s) of the name and number appearing on the TDI should be shown. A closing code should be entered in the block.
- (33) Taxable/Non-taxable Returns Secured Closing—Mark this column to indicate a return for the tax module was secured. The tax return should be annotated with TC 599 and the appropriate closing code.
- (34) Tax Due on Return—If a tax return is secured, enter the dollar amount of tax due (after prepaid credits).
- (35) Amount Collected—If a tax return is secured, enter the dollar amount of any payment received with the return.
- (36) Recall—Check this space when a Daily Transaction Register recall is received for a period printed on the TDI. It should also be checked where research shows a satisfactory closing transaction code posted more than one cycle prior or if a notice, TDA or return (with DLN) having the same name, number, period and MFT is present. Also, check this space when terminal response to Command Code FRM14 is "NO MFT" or "NO TX PERIOD" and the period is printed on the TDI.
- (37) Credit—When TC 590, 591, or 593 is used it may be necessary to check this column where a credit balance is present depending upon the circumstances of the period involved. This is the only exception where more than one block can be used for one period. An explanation is required on the reverse of the TDI.
- (38) Master File Entity Change—Used in lieu of Form 2363 to make changes in the Master File. May only be used when changing from the TDI name and number. Form 2363 must be used for making changes from another name or number to the TDI name and number. It is not to be used to furnish information concerning a prior action, but should be used when action is to be taken on the same entity. Do not use TC 016 to close filing requirements where TC 591 can be used in the closure section above.
- (39) Signature of Person Closing TDI—Complete this space when the TDI is closed.
- (40) Managerial Approval—When any tax module on the TDI is closed under the provisions of P-5-133, Group Manager approval is indicated by written initials in this space.
- (41) Location Code/Employee Number—Indicate the complete assignment number of the employee closing the TDI.
- (42) Date—Complete this space when the TDI is closed.

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(4) IMF Taxpayer Delinquency Investigation

1st Notice Date 08-15-86 (1)		2nd Notice Date 09-19-86 (2)		3rd Notice Date		4th Notice Date		IDRS Cycle 3 8639 (3)	Del. Ck. Cyl 4 8539 (4)	RSC 518 (5)	TDA/TDI Assignment Code 75-01 (6)																																																																																																																																																																																											
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<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>Reur</th> <th>Credit Balance</th> <th>Tax Form</th> <th>MFT</th> <th>Period</th> <th>590</th> <th>591</th> <th>593</th> <th>594</th> <th>595</th> <th>596</th> <th>597</th> <th>598</th> <th>599</th> <th>Tax Due on Return</th> <th>Am't Coll</th> <th>Recall</th> </tr> </thead> <tbody> <tr> <td>No. 1</td> <td>250.00</td> <td>1040</td> <td>30</td> <td>8512</td> <td></td> </tr> <tr> <td>No. 2</td> <td></td> </tr> <tr> <td>No. 3</td> <td></td> </tr> <tr> <td>No. 4</td> <td></td> </tr> <tr> <td>No. 5</td> <td></td> </tr> <tr> <td>No. 6</td> <td></td> </tr> <tr> <td>No. 7</td> <td></td> </tr> <tr> <td>No. 8</td> <td></td> </tr> <tr> <td>No. 9</td> <td></td> </tr> <tr> <td>No. 10</td> <td></td> </tr> </tbody> </table>												Reur	Credit Balance	Tax Form	MFT	Period	590	591	593	594	595	596	597	598	599	Tax Due on Return	Am't Coll	Recall	No. 1	250.00	1040	30	8512													No. 2																	No. 3																	No. 4																	No. 5																	No. 6																	No. 7																	No. 8																	No. 9																	No. 10																
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Form TYD-14 (Rev. 8-85)

Taxpayer Delinquency Investigation

Department of the Treasury
Internal Revenue Service

IMF TDI EXPLANATION

- (1) Notice Dates—This will always be a Monday-three days after date printed on the notice
- (2) Notice Codes—(A,Ca,Dn,F,I,T,U,W, and Z) A maximum of three may be present following a notice code date. The code will appear after the latest notice date present at the time of terminal input.
- (3) IDRS Cycle—Indicates the year (1986) and week (39) the TDI is issued and printed in the service center.
- (4) Del. Check Cycle—Indicates the year and week the account originally went into a TDI status (ACS, ASFR hardcopy TDI). Often, same as IDRS cycle, +S73 above.
- (5) RSC—Region with jurisdiction over the DO in the TDA-TDI assignment code and Service Center where the TDI Notice data is maintained and the TDI printed.
- (6) TDA/TDI Assignment Code—First four digits indicate the District and the Area Office to which the TDI was originally issued. The second four digits show the group and individual to whom the TDI is assigned.
- (7) TDA Code—If a TDA is printed above the first name line, an IDRS TDA was outstanding when the TDI was issued.

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- (8) The word DUPLICATE will print when an existing inventory TDI is reissued. An existing inventory TDI is reissued when Command Code TDIAD with Notice Code "T" is input. ACCTMERGE will print when a successful consolidation is made and a TDI is issued under a new TIN.
- (9) TDI Information—This section shows information known about the taxpayer regarding the tax year being checked. If data for a specific code is unknown, the position will show zeros or remain blank.

SEL—IRP Selection Code will be shown to reflect the type of cases selected by criteria methods. An asterisk after the selection code indicates an in-sample IRP case.

PC—Primary Code literal will be followed by a Code "B" or blank.

AG—Age of primary taxpayer is computed from year of birth shown on the SSA record to and including the tax year being checked.

IRP—Information Returns Program amount is the income that IRS has knowledge of the taxpayer receiving "this year". This may not include all income if the taxpayer's identifying number was missing from an information return or all information returns were not included in the program.

ND—Number of Documents in the case.

WH—Withholding is the amount withheld from the taxpayer on Form W-2, Wage and Tax Statement.

(10) Refund Balance Due Code

R—Current delinquent year IRP net tax due information indicates potential refund.

B—Current delinquent year IRP net tax due information indicates balance due.

(11) Compliance Code—"N"—Non-filers

- (12) Potentially Dangerous Taxpayer Indicator—If "PDT" is printed, the taxpayer has been identified on the Master File as potentially dangerous and a request for information from the PDT System database should be made through the immediate supervisor.

- (13) Repeat Indicator—"RPT"—A tax module has been in TDI or notice status, other than first notice, within the past fifteen months (64 cycles).

- (14) Tax Shelter Indicator—"TXS"—An Examination case related to tax shelter is open.

- (15) Payer Master File Indicator—"PMF"—Account is on the Payer Master File this year. Indicator is reset each year.

- (16) Last Compliance Update Cycle (YYYYCC)—Indicates the last time a new delinquent module, along with the corresponding IRP data, was added to the TIF.

- (17) TDI Grade Level—Code 9, 11, or 12 will appear on every TDI to show the type of case to be worked and may be used by management on the assignment of TDIs

- (18) Name and Address of Taxpayers—Name and address will print as it appears on the TDI Notice File as of the cycle printed on the TDI.

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- (19) Check Digit—Alphabetic (XX) character used in validating the TIN if name control is not present.
- (20) Name Control—The first four characters of the taxpayer’s name. For individuals, the first four characters of the surname.
- (21) TDI Case Code—a four character position code to identify the type of notice being issued.
 - W-2 —W-2 Inquiry
 - W-4 —W-4 Referral
 - CAWR —Combined Annual Wage Reporting

 - NOTN —No TIN
 - 3278 —Interest on U.S. Savings Bonds
 - GAME —State Lottery and Gambling Casino Winners
 - PDT —Potentially Dangerous Taxpayer Indicator
 - 3921 —Stock Option Program
 - CRBL —Credit Balance Unresolved
 - REJC —Rejected TDI
 - UNPO —Unpostable Unresolved
 - 5346 —Examination Request (Replaces 4298)
 - RSCH —Research Case

 - TEST —Collection Test Case
- (22) Primary SSN—Taxpayer’s SSN followed by a file source code. SSN blank—IMF Valid; IMF Invalid.
- (23) SEEPAGE_n—Will print when a TDI has more than 6 LPS records and/or more than 10 delinquent tax modules on any file. This indicates that more than one TDI form was printed on the taxpayer. (n- 2-9)
- (24) Transferor TDA/TDI Assignment Code—TRFR nnnnnnnn will print to show who was responsible for the investigation prior to transfer out of the Area Office. A new TDI is issued on all transfers from one Area Office to another Area Office. (n- 0-9)
- (25) BWI—Backup Withholding Indicator
- (26) CAF indicator will appear to left of credit balance N=0 through 8
 - 0—TC 961 Deleted or Revoked module.
 - 1—1 representative authorized to receive notices.

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2—2 representatives authorized to receive notices.

3—1 representative authorized to receive notices and refunds.

4—2 representatives authorized to receive notices and refunds.

5— No authorization to receive notices or refunds. No blind trust present. Other authorization present.

6—Reserved.

7—1 representative authorized to receive refund.

8—Blind trust in effect.

- (27) **Module Balance Amount**—The amount available for the period stated that may be credited against the total tax shown on the return. When TC 590, 591 or 593 is checked, the "Credit" column must be checked. Indicates the amount of credit not posted on the TDI where it is determined that the taxpayer has a credit balance for the specific period stated; otherwise leave blank.
- (28) **Tax Form, MFT and Period**—All delinquent tax modules as of the delinquency check will be printed on the TDI. If more than 10 periods are delinquent at the time of the delinquency check, a second form will be printed showing the taxpayer's name, address, TIN, cycle numbers, RSC, TDA/TDI Assignment Code, and the additional delinquent periods. The period is the year and month and may be converted to a date by using the last day of the month to show the period ending date.

Indicate tax form numbers, MFTs and periods that are due at the time of interview where a TC is checked. All delinquent periods not preprinted on the TDI which require the input of a Transaction Code should be recorded on the face of the TDI. Use Command Code TDINQ to determine if there are delinquent periods not preprinted on the TDI.

- (29) **RWMS Score**—a numeric score calculated by using several critical data elements from the taxpayer's account. A high score indicates greater potential yield from the investigation.
- (30) **Master File History Section**—Shows information extracted from the Master File. If the Master File history information is unknown, these positions will show zeros or remain blank.

AGI—Adjusted Gross Income.

NT—Balance Due as of status 21 or refund per prior year return. Balance Due will show a plus (+) symbol. Overpayment will show a minus (–) symbol.

TDA CD—The TDA will indicate a Code A, U or R if a TDA was issued for "last year's" return. The space will be blank if a TDA was not issued.

A—TDA issued for "last year" which presently has an unpaid balance.

U—TDA issued for "last year" on which there has been a TC 530 (Currently Not Collectible Account) posted and which has an unpaid balance.

R—TDA issued for "last year" which has no unpaid balance.

DF—Data Filed is the month, day and year the "last year's" tax return was filed.

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LRF—Last Return Filed is the last tax year a return is shown on the IMF.

FS—Filing Status shown on “last year’s” return.

- 0=Single, filing an estimated tax declaration
- 1=Single
- 2=Married, filing jointly
- 3=Married, filing separate
- 4=Unmarried, head of household
- 5=Surviving widow or widower with dependent child
- 6=Married filing separately claiming spouse as exemption
- 7=Head of Household with an unmarried child’s name listed, but no exemption claimed

SSA—Social Security Administration Status Code shown as “D” or blank. “D” indicates deceased.

POD—Post of Duty Code found on Selection Code 92 cases only.

DY—Tax year of the delinquent period.

PYNCn—Prior Year Notice Code. See below. Reflects the results of matching a current year Collection case to one for the prior tax year and then determining the way IDRS will process the Collection case.

- 4—Processed as TDI potential for delinquent modules for both current and prior year.
- 5—Repeater; no record of closure of prior year case.
- 6—Repeater; prior year case resolved, or still open in TDI status; current year case would be worked to TDI regardless of repeater situation.
- 7—Processed as two notices only unless current year case is added to a still open TDI status account or accelerated TDI conditions are met.
- 8—Not Repeater; case worked to TDI on own merit.
- 9—Not Repeater; case not normally worked to TDI-on own merit.

ISC—IRP Collection case service center code.

EX—Exemption claimed by taxpayer on “last year’s” return.

- (31) Secondary SSN—Preceded by S
- (32) Closing Transaction Codes—590, 591, 593, 594, 595, 596, 597 or 598. Any information to be posted to the tax module(s) of the name and number appearing on the TDI should be shown. A closing code should be entered in the block.
- (33) Taxable/Non-taxable Returns Secured Closing—Mark this column to indicate a return for the tax module was secured. The tax return should be annotated with TC 599 and the appropriate closing code.
- (34) Tax Due on Return—If a tax return is secured, enter the dollar amount of tax due (after prepaid credits).
- (35) Amount Collected—If a tax return is secured, enter the dollar amount of any payment received with the return.
- (36) Recall—Check this space when a Daily Transaction Register recall is received for a period printed on the TDI. It should also be checked where research shows a satisfactory closing transaction code posted more than one cycle prior or if a notice, TDA or return (with DLN) having the same name, number, period and MFT is present. Also, check this

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space when terminal response to Command Code FRM14 is “NO MFT” or “NO TX PERIOD” and the period is printed on the TDI.

- (37) Credit—When TC 590,591, or 593 is used it may be necessary to check this column where a credit balance is present depending upon the circumstances of the period involved. This is the only exception where more than one block can be used for one period. An explanation is required on the reverse of the TDI.
- (38) Master File Entity Change—Used in lieu of Form 2363 to make changes in the Master File. May only be used when changing from the TDI name and number. Form 2363 must be used for making changes from another name or number to the TDI name and number. It is not to be used to furnish information concerning a prior action, but should be used when action is to be taken on the same entity. Do not use TC 016 to close filing requirements where TC 591 can be used in the closure section above.
- (39) Signature of Person Closing TDI—Complete this space when the TDI is closed.
- (40) Managerial Approval—When any tax module on the TDI is closed under the provisions of P-5-133, Group Manager approval is indicated by written initials in this space.
- (41) Location Code/Employee Number—Indicate the complete assignment number of the employee closing the TDI.
- (42) Date—Complete this space when the TDI is closed.

(5) Primary and Secondary TDI Codes

Code	Explanation	Comment
B	Indicates the delinquency met the criteria for the TDI Suppression Program.	The “B” code shows that only two notices will be issued.
E	A TC 148 with Entity Indicator 4 has been input to identify a W-4 Civil Penalty Case.	The “E” coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI four weeks later.
F	Reissued delinquency check on all suppressed delinquent return periods.	The “F” coded cases are for all types of tax within jurisdiction of a specific DO or for a specific type of tax for the entire MF.
H*	Indicates notice routine was interrupted or the TDI was accelerated by a reversal or expiration of a TC 474 (with DC 77).	Prompt TP contact should be made on these cases because they usually indicate that TP has not supplied necessary information or the TDI was deliberately accelerated.
I*	Indicates that there is a TC 912 on the module in a Status 02 or 03.	The “I” code indicated that the case was referred from Criminal Investigation and will cause a TDI to bypass ACS.
J*	There is a module in the account in status 22 with an unreversed TC 530 present.	The “J” code indicates there is at least one account reported as currently not collectible and Form 53 should be available for reference.
L	A TC 148 with Entity Indicator 9 has been input to identify a Letter 903 (DO) case.	The “L” coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
N	A TC 148 with Entity Indicator 7 has been input to identify false refund claim cases.	The “N” coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI four weeks later.

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Code	Explanation	Comment
Q	A TC 148 with Entity Indicator 1 has been input to immediately issue the TDI (primarily when a TP is involved in bankruptcy proceedings).	The "Q" coded TDI results when an employee inputs this request. Subsequently, a fourth notice will be issued three weeks after the first notice followed by a TDI six weeks later.
R*	Indicates at least one TDI or TDA was closed during the past twelve months.	The "R" code indicates a TP has had prior delinquencies. Every effort should be made to bring these repeater TP's current and to encourage future compliance.
S	A TC 148 with Entity Indicator 8 has been input to identify an erroneous refund case.	The "S" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
T	A TC 148 with Entity Indicator 5 has been input to identify a narcotics case.	The "T" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
U	A TC 148 with Entity Indicator 6 has been input to identify a Special Enforcement Program case.	The "U" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
V	Indicates notice routine was interrupted or the TDI was accelerated by a reversal or expiration of a TC 474 (other than DC 77)**Can be Secondary Code**	Prompt TP contact should be made on these cases because they usually indicate that TP has not supplied necessary information or the TDI was deliberately accelerated.
W	A TC 148 with Entity Indicator 3 has been input to identify a Potentially Dangerous Taxpayer.	The "W" coded cases will have the fourth notice issued three weeks after the first notice is issued followed by a TDI six weeks later.
X	Total liability shown on the latest return posted for the same type of tax (MFT 01, 03, 09 or 11) was 5,000 or more. This applies to the Last Period Satisfied for the same MFT as the delinquent tax period.	The "X" coded cases indicates a high priority TDI and will be issued five weeks after the first notice. These TDIs should be completed in the shortest possible time period. Often these accounts pertain to trust fund liabilities.
Y	Indicates that a prior closing transaction has been reversed by a TC 592.	The "Y" coded cases indicates that a prior TC was erroneously input or that TDI issuance was accelerated through the input of a TC 590 followed by a TC 592.

* These Codes will appear as secondary codes only.

(6) IRP Selection Criteria Codes

Reference IRM 5422

The filing requirement for an individual liable for Self-Employment Compensation Act Tax is 400 or more of net income. Since the current income tax return filing requirement has increased, many individuals who are liable for the SE tax may be inclined to overlook the 400 filing requirement and believe that they are exempt from the requirement to file. Therefore, the TDI Supplement may be referenced for indications of past payments of SE tax as a basis for interrogating the taxpayer about liability for SE Tax. Certain Selection codes may reflect self employment tax information from the preceding years tax returns.

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The following is a list of the Collection Case Selection Criteria Codes. The return delinquency may include IRP documents in addition to those described in the "Criteria for Selection Code" column.

Tax Year 1990 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
02	Self-Employed	Prior year return had 200 or more in self employment tax
03	Business Income	BMF IRP document is present
05	Schedule D Stopfiler	Prior year return had Schedule D present and TPI was 20,000 or more
12	Very High SFR	SFR Balance due 2,000 or more
13	High SFR	SFR balance due is 1,000-\$2,000
14	Low SFR	SFR balance due is 500-\$999
*21	Stock Sales	Total broker sales per IRP for delinquent year is 50,000 or more, taxpayer is under age 65, potential tax assessment is less than 200 and taxpayer does not have a TC 590 or 591 in prior year module
24	Refund	Miscellaneous with a refund due
25	Conduit income	Schedule K-1 income is 30% or more of total IRP income
26	Balance Due	Miscellaneous with a balance due
28	NEC	Non-employment compensation is 30% or more of total IRP income
31	High TPI Stopfiler	TPI per prior year return was 40,000 or more
38	Large Dollar	Total IRP income of 100,000 or more
*41	Mortgage Interest Paid	Mortgage interest paid per IRP is 30,000 or more, taxpayer is under age 65, potential tax assessment is less than \$200 and taxpayer does not have a TC 590 or 591 in the prior year module
*44	Real Estate Sales	Real estate sales per IRP is 100,000 or more, taxpayer is under age 65, potential tax assessment is less than 200 and taxpayer does not have a TC 590 or 591 in the prior year module
45	Dependent	Interest and dividends per IRP is 1,000 or more and taxpayer is under 14 years of age
46	Greencard	Taxpayers with greencard data on the IRMF and a potential tax assessment of at least 50
47	Passport	Taxpayer applied for passport and has IRP income with potential tax assessment of at least 50, taxpayer is under age 65, and no TC 590 or 591 in the prior year module
*48	CTR	CTR, Form 8300, or Form 8362 is present on IRMF and greater than 50,000, taxpayer is under 65 and no TC 590 or 591 in the prior year module
85	UTAAP	TC 148 indicator is equal to 02

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Tax Year 1990 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
90	Extension/Credit Balance	Taxpayer has expired extension and 100 credit balance, or 300 credit balance regardless of extension
92	IRS Employee	Self-explanatory

*Indicates a change in the selection code

Tax Year 1991 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
02	Self-Employed	Prior year return had 200 or more in self employment tax
03	Business Income	BMF IRP document is present
05	Schedule D Stopfiler	Prior year return had Schedule D present and TPI was 20,000 or more
12	Very High SFR	SFR Balance due 2,000 or more
13	High SFR	SFR balance due is 1,000-\$2,000
14	Low SFR	SFR balance due is 500-\$999
21	Stock Sales	Total broker sales per IRP for delinquent year is 50,000 or more, taxpayer is under age 65, potential tax assessment is less than 200 and taxpayer does not have a TC 590 or 591 in prior year module
*23	Low IRP/Reminder to File	Tax refund/balance due with potential tax 1-\$199
24	Refund	Miscellaneous with refund due and potential tax 200 or more
25	Conduit income	Schedule K-1 income is 30% or more of total IRP income
26	Balance Due	Miscellaneous with balance due and potential assessment 200 or more
28	NEC	Non-employment compensation is 30% or more of total IRP income
31	High TPI Stopfiler	TPI per prior year return was 40,000 or more
38	Large Dollar	Total IRP income of 100,000 or more
*41	Mortgage Interest Paid	Mortgage interest paid per IRP is 10,000 or more, taxpayer is under age 65, potential tax assessment is less than \$200 and taxpayer does not have a TC 590 or 591 in the prior year module
44	Real Estate Sales	Real estate sales per IRP is 100,000 or more, taxpayer is under age 65, potential tax assessment is less than 200 and taxpayer does not have a TC 590 or 591 in the prior year module
45	Dependent	Interest and dividends per IRP is 1,000 or more and taxpayer is under 14 years of age
46	Greencard	Taxpayers with greencard data on the IRMF and a potential tax assessment of at least 50

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Tax Year 1991 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
47	Passport	Taxpayer applied for passport and has IRP income with potential tax assessment of at least 50 and taxpayer is under age 65 with no TC 590 or 591 in the prior year module
*48	CTR	CTR, Form 8300, or Form 8362 is present on IRMF and greater than 25,000, taxpayer is under 65 with no TC 590 or 591 in the prior year module
85	UTAAP	TC 148 indicator is equal to 10-99
90	Extension/Credit Balance	Taxpayer has expired extension and 100 credit balance, or 300 credit balance regardless of extension
*91	High Credit Balance	Credit balance over 5,000
92	IRS Employee	Self-explanatory

*Indicates a change in the selection code

Tax Year 1992 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
02	Self-Employment	Prior year return had 200 or more in self-employment tax
*03	Business Income	BMF IRP document is present Both income and non-income IRP document qualify.
05	Schedule D Stopfiler	Prior year return had a Schedule D present and total positive income (TPI) for return was 20,000 or more.
*13	High SFR	SFR balance due is 1,000 or more
*14	Low SFR	SFR balance due is 500 to 999
21	Stock Sales	Total broker sales per IRP for delinquent year is 50,000 or more, taxpayer is under age 65, potential tax assessment is less than 200 and taxpayer does not have a TC 590 or 591 in prior year module.
*23	Balance Due	Any type of income with a balance due greater than zero
*24	No Balance Due	Any type of income with a net tax due less than or equal to zero.
*25	Conduit Income	Schedule K-1 income is 30% or more of total IRP income and potential tax is 200 or greater.
*28	Low Credit/Nonemployee Compensation	Potential tax assessment is 200 or greater non-employee compensation is 30% or more of total IRP income and credit balance is 5,000 or less.
*29	High Credit/Non-employee Compensation	Potential tax is greater than 200, nonemployee compensation is 30% or more of total IRP income and has a credit balance over 5,000.
31	High Total Positive Income (TPI)	TPI per prior year return was \$40,000 or more.
38	Large Dollar	Total IRP Income of 100,000 or more

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Tax Year 1992 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
*39	Large Dollar ASFR	Total IRP Income of 100,000 or more with no NEC income.
41	Mortgage Interest Paid	Mortgage interest paid per IRP is 10,000 or more, taxpayer is under age 65, the potential tax assessment is less than 200 and the taxpayer does not have a TC 590 or TC 591 in the prior year module.
44	Real Estate Sales	Real Estate sales per IRP is 100,000 or more, taxpayer is under age 65, the potential tax assessment is less than 200 and the taxpayer does not have a TC 590 or TC 591 in the prior year module.
45	Dependent	Dependent fourteen years old or younger with interest and dividend income 5,000 or higher.
*46	Greencard or Passport	Taxpayers with Greencard or Passport Indicator potential tax assessment of 50 or greater.
48	Cash Transaction Register (CTR)	CTR, Form 8300, or Form 8362 is present on IRMF and greater than 25,000, the taxpayer is under 65, and no TC 590 or TC 591 is in the prior year module.
*60	Installment Agreement	Stopfilers who have an open TDA indicator that signifies a TDA in installment agreement status.
85	UTAAP	TC 148 indicator is equal to 10-99.
*90	Extension/Credit Balance	Taxpayer has an expired extension or credit balance
92	IRS Employee	Current IRS employees including temporary and part-time seasonal workers not currently working.
*93	Other Federal Employee	Federal employee or Retiree with SFR balance of 100 or more. (Federal employee indicator F' is on case major). State or local government employees with SFR balance due of 100 or more. (State/Local employee indicator S' is on case major).

*Indicates a changed or new selection code

Tax Year 1993 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
02	Self-Employment	Prior year return had 200 or more in self-employment tax
*03	Business Income	BMF IRP document is present Both income and non-income IRP document qualify.
05	Schedule D Stopfiler	Prior year return had a Schedule D present and total positive income (TPI) for return was 20,000 or more.
*13	High SFR	SFR balance due is 1,000 or more
*14	Low SFR	SFR balance due is 500 to 999

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Tax Year 1993 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
21	Stock Sales	Total broker sales per IRP for delinquent year is 50,000 or more, taxpayer is under age 65, potential tax assessment is less than 200 and taxpayer does not have a TC 590 or 591 in prior year module.
*23	Balance Due	Any type of income with a balance due greater than zero
*24	No Balance Due	Any type of income with a net tax due less than or equal to zero.
*25	Conduit Income	Schedule K-1 income is 30% or more of total IRP income and potential tax is 200 or greater.
*28	Low Credit/Nonemployee Compensation	Potential tax assessment is 200 or greater non-employee compensation is 30% or more of total IRP income and credit balance is 5,000 or less.
*29	High Credit/Non-employee Compensation	Potential tax is greater than 200, nonemployee compensation is 30% or more of total IRP income and has a credit balance over 5,000.
31	High Total Positive Income (TPI)	TPI per prior year return was \$40,000 or more.
38	Large Dollar	Total IRP Income of 100,000 or more
*39	Large Dollar ASFR	Total IRP Income of 100,000 or more with no NEC income.
41	Mortgage Interest Paid	Mortgage interest paid per IRP is 10,000 or more, taxpayer is under age 65, the potential tax assessment is less than 200 and the taxpayer does not have a TC 590 or TC 591 in the prior year module.
44	Real Estate Sales	Real Estate sales per IRP is 100,000 or more, taxpayer is under age 65, the potential tax assessment is less than 200 and the taxpayer does not have a TC 590 or TC 591 in the prior year module.
45	Dependent	Dependent fourteen years old or younger with interest and dividend income 5,000 or higher.
*46	Greencard or Passport	Taxpayers with Greencard or Passport Indicator potential tax assessment of 50 or greater.
48	Cash Transaction Register (CTR)	CTR, Form 8300, or Form 8362 is present on IRMF and greater than 25,000, the taxpayer is under 65, and no TC 590 or TC 591 is in the prior year module.
*60	Installment Agreement	Stopfilers who have an open TDA indicator that signifies a TDA in installment agreement status.
85	UTAAP	TC 148 indicator is equal to 10-99.
*90	Extension/Credit Balance	Taxpayer has an expired extension or credit balance
92	IRS Employee	Current IRS employees including temporary and part-time seasonal workers not currently working.
*93	Other Federal Employee	Federal employee or Retiree with SFR balance of 100 or more. (Federal employee indicator F' is on case major). State or local government employees with SFR balance due of 100 or more. (State/Local employee indicator S' is on case major).

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Tax Year 1993 Selection Codes

Selection Code	Title of Selection Code	Criteria for Selection Code
23	Balance Due	Any type of income with a balance due greater than zero

94

*Indicates a changed or new selection code

TAX YEAR 1995 SELECTION CODES -(in descending order of priority)

Selection Code	Title of Selection Code	Criteria for Selection Code
*92	IRS Employee	Current Internal Revenue Service employees including temporary and part-time seasonal workers not currently working. Information Returns Program (IRP) document may not be present.
85	UTAAP	TC 148 indicator is equal to 10-99.
39	Large Dollar ASFR	Total IRP Income of 100,000 or more with no NEC income.
38	Large Dollar	Total IRP Income of 100,000 or more
60	Installment Agreement	Stopfilers who have an open TDA indicator that signifies a TDA in installment agreement status.
03	Business Income	BMF IRP document is present. Both income and non-income IRP documents qualify. Taxpayer could be a federal contractor.
29	High Credit/Non-employee Compensation	Potential tax is greater than 200, nonemployee compensation is 30% or more of total IRP income and has a credit balance over 5,000.
28	Low Credit/Nonemployee Compensation	Potential tax assessment is 200 or greater non-employee compensation is 30% or more of total IRP income and credit balance is 5,000 or less.
13	High SFR	SFR balance due is 1,000 or more
14	Low SFR	SFR balance due is 500 to 999
07	Offer in Compromise	Offer in compromise (OIC) indicator is present on the individual master file. (OIC indicator "O" is on case major)
93	Federal Employee/Retiree	Federal employee or Retiree with ASFR balance of 100 or more. (Federal employee indicator F' is on case major).
94	State Government Employee	State government employees with ASFR balance due of \$100 or more
02	Self-employment	Prior year return had \$200 or more in self-employment tax.
25	Conduit Income	Schedule K-1 income is 30% or more of total IRP income and potential tax is \$200 or greater.
90	Extension/Credit Balance	Taxpayer has an expired extension or credit balance

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Selection Code	Title of Selection Code	Criteria for Selection Code
05	Schedule D Stopfiler	Prior year return had a Schedule D present and total positive income for return was \$20,000 or more.
31	High Total Positive Income (TPI)	TPI per prior year return was \$40,000 or more.
45	Dependent	Dependent fourteen years old or younger with interest and dividend income 5,000 or higher.
41	Mortgage Interest Paid	Mortgage interest paid per IRP is 10,000 or more, taxpayer is under age 65, the potential tax assessment is less than 200 and the taxpayer does not have a TC 590 or TC 591 in the prior year module.
44	Real Estate Sales	Real Estate sales per IRP is 100,000 or more, taxpayer is under age 65, the potential tax assessment is less than 200 and the taxpayer does not have a TC 590 or TC 591 in the prior year module.
48	Cash Transaction Register (CTR)	CTR, Form 8300, or Form 8362 is present on IRMF and greater than 25,000, the taxpayer is under 65, and no TC 590 or TC 591 is in the prior year module.
46	Greencard or Passport	Taxpayers with Greencard or Passport Indicator potential tax assessment of 50 or greater.
23	Balance Due	Any type of income with a balance due greater than zero
24	No Balance Due	Any type of income with a net tax due less than or equal to zero.

*Indicates a changed or new selection code
Selection Code 21 (Stock Sales) has been eliminated.

Tax Year 1996 Selection Codes - (in descending order of priority

Selection Code	Title of Selection Code	Criteria for Selection Code
]
*92	IRS Employee	Current Internal Revenue Service employees including temporary and part-time seasonal workers not currently working. Information Returns Program (IRP) document may not be present.
85	UTAAP	TC 148 indicator is equal to 10-99.
39	Large Dollar ASFR	Total IRP Income of 100,000 or more with no NEC income.
38	Large Dollar	Total IRP Income of 100,000 or more
60	Installment Agreement	Stopfilers who have an open TDA indicator that signifies a TDA in installment agreement status.
03	Business Income	BMF IRP document is present. Both income and non-income IRP documents qualify. Taxpayer could be a federal contractor.

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Selection Code	Title of Selection Code	Criteria for Selection Code
29	High Credit/Non-employee Compensation	Potential tax is greater than 200, nonemployee compensation is 30% or more of total IRP income and has a credit balance over 5,000.
28	Low Credit/Nonemployee Compensation	Potential tax assessment is 200 or greater non-employee compensation is 30% or more of total IRP income and credit balance is 5,000 or less.
50	High Tax Due Repeater	Taxpayer filed delinquent return(s) during fiscal year 1996. Aggregate net tax due on delinquent return(s) filed is \$30,000 or more, and taxpayer has not filed tax year 1996 income tax return.
51	Low Tax Due Repeater	Taxpayer filed delinquent return(s) during fiscal year 1996. Aggregate net tax due on delinquent return(s) filed is less than \$30,000 but at least \$5,000, and taxpayer has not filed tax year 1996 income tax return.
13	High SFR	SFR balance due is 1,000 or more
14	Low SFR	SFR balance due is 500 to 999
07	Offer in Compromise	Offer in compromise (OIC) indicator is present on the individual master file. (OIC indicator "O" is on case major)
93	Federal Employee/Retiree	Federal employee or Retiree with ASFR balance of 100 or more. (Federal employee indicator F' is on case major).
94	State Government Employee	State government employees with ASFR balance due of \$100 or more
02	Self-employment	Prior year return had \$200 or more in self-employment tax.
25	Conduit Income	Schedule K-1 income is 30% or more of total IRP income and potential tax is \$200 or greater.
90	Extension/Credit Balance	Taxpayer has an expired extension or credit balance
05	Schedule D Stopfiler	Prior year return had a Schedule D present and total positive income for return was \$20,000 or more.
31	High Total Positive Income (TPI)	TPI per prior year return was \$40,000 or more.
45	Dependent	Dependent fourteen years old or younger with interest and dividend income 5,000 or higher.
41	Mortgage Interest Paid	Mortgage interest paid per IRP is 10,000 or more, taxpayer is under age 65, the potential tax assessment is less than 200 and the taxpayer does not have a TC 590 or TC 591 in the prior year module.
44	Real Estate Sales	Real Estate sales per IRP is 100,000 or more, taxpayer is under age 65, the potential tax assessment is less than 200 and the taxpayer does not have a TC 590 or TC 591 in the prior year module.
48	Cash Transaction Register (CTR)	CTR, Form 8300, or Form 8362 is present on IRMF and greater than 25,000, the taxpayer is under 65, and no TC 590 or TC 591 is in the prior year module.
46	Greencard or Passport	Taxpayers with Greencard or Passport Indicator potential tax assessment of 50 or greater.

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Selection Code	Title of Selection Code	Criteria for Selection Code
23	Balance Due	Any type of income with a net tax due greater than \$0.
24	No Balance Due	Any type of income with a net tax due less than or equal to \$0.

(7) Explanation of TDI Notice Codes

Notice Codes A, I, U, T and D can be input to the TIF with CC TDIAD to be analyzed during weekend TDI analysis. Notice Codes F, V, W and Z (and sometimes A) are generated by TDI analysis. Notice Code C is input with CC TDIAD to generate CASE CODES to the TIF.

TDI Notice Codes Input or Generated			
Code	Title	Source	Explanation
A	ACCELERATED	Input or Generated	Input to accelerate account to TDI. Also generated by TDI analysis for certain cases accelerated to TDI by analysis.
I	INSUFFICIENT INFORMATION	Input	Input to delay routine notice or TDI issuance for 4 weeks, then accelerate account to TDI.
U	UNDELIVERED		Input to accelerate account to TDI when a notice was returned undeliverable.
T	DUPLICATE TDI	Input	Input to force a duplicate TDI to be issued-only effective for accounts already in TDI status.
Dnn	DELAY	Input	Input to delay issuance of any notices or TDI for nn (00-15) cycle input with notice code. DO input will cause immediate issuance of next notice or TDI due.
Ca	CASE CODE	Input	Input with an alpha code which will be converted to a 4 character Case Code on the TIF.
Gn	DETERMINED GRADE LEVEL	Input	Input with numeric code to assign a grade level.
F	EXPIRED 474 DELAY	Generated	TDI issued because the number of cycles input with a TC 474 has expired.
R	REGENERATE	Input	Input to regenerate a TDI notice.
V	REVERSAL	Generated	Reversal transaction TC 475 or 592 has caused TDI issuance by reopening a module closed on the TIF.
Z	REVERSAL	Generated	TDI issued because TC 912 or 917 reversed a TC 914 or 916 which had closed a delinquent module on the TIF.
W	"W" CODED TDI	Generated	New TDI issued because TDI modules on previous TDI were closed but account contains at least one delinquent module that no longer meets closure criteria-deleted closing transaction.

(8) Status Indicators—TDI (Edited Values Only)

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The following TDI Status Indicators will, when appropriate, appear in the Status History Section of TXMOD. The indicators will appear in the MF Balance field of the Status History Section when the MF Status is 02 or 03.

Indicator	File	Associated Status	Explanation
1	I,B,E	02	IDRS has sent first delinquency notice (CP515).
2	I,B,E	02	Second notice sent (CP516).
3	I,B,E	02	Third notice sent (CP517).
4	I,B,E	02	Fourth notice sent (CP518)
5	I,B,E	03	IDRS in TDI status, TDI issued with this module included on TDI. (Form TYD-14)
6	I,B,E	03	IDRS TDI status, this module does not appear on TYD-14 because a TYD-14 was previously issued for other modules. Module will appear on the DIAL.
7	I,B,E	03	IDRS in TDI status—ACS TDI issued for this notice.
8	I,B,E	03	IDRS in TDI status. Module resides in a Queue to be ordered out individually or by RWMS score.
9	I,B,E	03	TDI Status to be issued for SCCB only
(blank)	I,B,E	02	This module included on compliance record from Master File to IDRS for issuance of 4 notices and TDI with no primary code.
B	B,I	02	Module on compliance coded for issuance of 1st and 2nd notice only. (Account met BMF suppression criteria or IMF notice only).
C	B,E,I	02	TC 592 posted to module reversing TC 59X (or TC 592 reversed TC 591, 593, 595,596). Y coded compliance issued by next scheduled delinquency check. TC 474 posting to a module in "00" status, or when it will establish a module.
E	B	02	Module on compliance with Primary Code E (TC 148 in account with Entity Indicator 4).
F	B	02	Module on compliance with Primary Code F (Special extract to TDIs based on MFT or District Office).
L	B	02	Module on compliance with Primary Code L (TC 148 in account with Entity Indicator 9).
N	I,B	02	Module on compliance with Primary Code N (TC 148 in account with Entity indicator 7).
P	I,B	02	Module on compliance with primary Code P (TC 148 in account with Entity Indicator 2).
Q	I,B	02	Module on compliance with Primary Code Q (TC 148 in account with Entity Indicator 1).
S	I,B	02	Module on compliance with Primary Code S (TC 148 in account with Entity Indicator 8).
T	I,B	02	Module on compliance with Primary Code T (TC 148 in account with Entity Indicator 5).
U	I,B	02	Module on compliance with Primary Code U (TC 148 in account with Entity Indicator 6).

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Indicator	File	Associated Status	Explanation
V	B,E	02	Module on compliance with Primary Code V (TC 474 reversed or TC 474 with Doc Code 49 has expired).
X	B	02	Module on compliance with Primary Code X (liability of last period satisfied for MFT 01, 03, 09 or 11 over 5,000).
Y	B,E	02	Module on compliance with Primary Code Y (TC 592 Posting generated Status 02C).

(9) TDI Indicator Codes

- 0—Not TDI
- 1—Open TDI
- 2—Closed TDI
- 3—Reserved
- 4—TDI Notice 1
- 5—TDI Notice 2
- 6—TDI Notice 3
- 7—TDI Notice 4
- 8—Closed Notice
- 9—Account Consolidation in process
- 10—T=Transferred
- 11—X=TDI Issuance Pending
- 12—Y=Resequencing Completed

(10) TDI Related Transaction Codes

Entity and tax module transactions are extracted for the Daily Transaction Register (DTR) only if the TDI Indicator is 1—open during the current cycle. There are three types of TDI related transactions which can appear on the DTR:

- (1) Entity transactions that change the name or address of taxpayer

TC 013—Name Change
TC 014—Address Change

- (2) Entity transactions that close the entire account:

TC 020—Deleted entity

- (3) Transaction codes that close the module (Refer to Section 8 for detailed description)

TC 003—Duplicate tax modules are not resequenced (posts to the entity)
TC 011—Change in EIN or SSN (posts to the entity)
TC 026—Delete changed EIN or SSN (posts to the entity)
TC 150—Return filed
TC 460—Extension of Time for Filing
TC 590—Not liable this tax period
TC 591—No longer liable for tax
TC 593—Unable to locate taxpayer
TC 594—Return previously filed
TC 595—Referred to Examination
TC 596—Referred to Criminal Investigation

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- TC 597—Surveyed
- TC 598—Shelved
- TC 599—Return Secured
- TC 610—Remittance with Return
- TC 620—Initial Installment Payment 7004/2758

The following transactions will close not only the module to which they post, but also all subsequent modules for the same MFT. They are:

- TC003
- TC011
- TC026
- TC150—Coded F
- TC591—(Closing codes 35, 36, 91 BMF only)
- TC593—(except closing codes 35, 36, 91 BMF only)
- TC595—(closing codes 32, 57, 82)
- TC596—(closing codes 32, 57, 82)

TC 592—Reverses any previously posted 59X

TDI Transaction Codes 590, 591, 593, 594, 595, 596, 597, 598 and 599 require a two digit closing code for IDRS input.

(11) TDI Closing Codes

The TC 599 and appropriate closing code must be written on the middle left margin of each tax return secured by Collections. On TDIs, the closing code must be entered in the appropriate transaction box for TC 590, 591 and 593-598.

Definition	Closing Code				
	Transaction Code	ACS/CS	CFf SPf	SCCB	Other
Return Secured					
Taxable (before prepaid credits)	599	44	69*	94	
Non-taxable (TC 150-0)	599	46	71	96	
Unassessable (Bankruptcy)	599	42	67	92	
Return Compliance Program	599	48	73	98	
IRC 6020(b) Program Unagreed	599	38	63	38	
SFR Program Unagreed	599	—	—	88	
IRC 6020(b) Program Agreed	599	39	64	39	
SFR Program Agreed	599	—	—	89	
Employee Plans	599	—	—	—	97
Exempt Organization	599	—	—	—	96
ETAP	599	—	—	90	96,97
ETE	599	—	65	—	—
Return Previously Filed					
Return previously filed	594	33	58	83	
Filed as spouse on joint return	594	34	59	84	

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Definition	Closing Code				
	Transaction Code	ACS/CS	Cff SPf	SCCB	Other
IRC 6020(b) Program	594	38	63	38	
SFR Program	594	—	—	88	
EPMF	594	—	—	—	74,97
No Return Secured					
Subsidiary Corporation filed under parent EIN	590			14	
Not liable for return (BMF-NMF)	590-591	25/20	50	75	
Income below FR (IMF)	590	26	51	76	
Little or no tax due (P-5-133)	590	27	52	77	
TP due refund	590	28	53	78	
6020(b)	590	38	63	38	
SFR	590	—	—	88	
EPMF	590	—	—	—	97
6020(b)	591	38	63	38	
SFR	591	—	—	88	
All other cases—no longer liable	591	25	50	75	97
All Other Closing Transactions					
IRC 6020(b)	593-598	38	63	38	
SFR	593-598**	—	—	88	
All other cases	593-598	32	57	82	97

* Prior to 1-1-92, closing code 68 Balance due returns secured. Collection action continuing by originator.

** TC 593 prior to FY 1989 only.

Additional Codes for Input by Service Center

Definition	Closing Codes				
	Transaction Code	ACS/CS	Cff SPf	SCCB	Other
Short year tax return	590, 591				01*
Suppressed prior to return due date	590				03*
Alternative FR-not liable this MFT and period	590				04*
Form 11 FR deleted after notice issuance	591				11*
Unprocessable return	599				17
Return in process on or after Program Completion Date	599				18
Suppressed in notice status	590				19
System Generated Codes					

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Closing Codes

Satisfying TC in an earlier module for the same MFT	591-593	00
Short year tax return	590, 591	01*
Suppressed FOD delinquency	590	02
Generated when an open TDI module contains a dummy 150 and a TC 300	597	02
Suppressed prior to return due date	590	03*
Alternative FR-not liable this MFT and period	590	04*
Return being processed	599	06
FR deleted	591	10
TC 598 posted for 65 cycles	597	12
UNPO return coded "305"	599	13
Systemic closure of non-filer Aged Inventory	597	44
Return in block out of balance prior to delinquency check	590	54
Generated by ICS when a TC 591 or TC 593 closes an earlier module for the same type of tax	591, 593	66
Return in block out of balance after delinquency check	599	99
*SC (manual of system generated)		

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8 Taxpayer Delinquent Account

(1) TDA Exhibit

TAXPAYER IDENTIFYING NO.		TAX FORM		PERIOD		E4 TSC		TDA/TDI ASSIGNMENT CODE	
E1		E2		E3		E5		E6	
E61 →		E8		CAF		DLN		E13	
E7		E9		E12		LOC. CODE		PREDICTED IDRS CYCLE	
E10		E11		E15		E16		E17/18	
E14		E15		E20		E21		E22	
E71		E72		E25		E26		E27	
E70		E28		E35		E29		E30	
E24		E29		E34		E31		E32	
E30		E33		E34		E35		E36	
CNC		TDA		IA		E37		E38	
E31		E32		E33		E34		E35	
E37		E38		E39		E40		E41	
E40		E41		E42		E43		E44	
E42		E43		E44		E45		E46	
E43		E44		E45		E46		E47	
E44		E45		E46		E47		E48	
E45		E46		E47		E48		E49	
E46		E47		E48		E49		E50	
E47		E48		E49		E50		E51	
E48		E49		E50		E51		E52	
E49		E50		E51		E52		E53	
E50		E51		E52		E53		E54	
E51		E52		E53		E54		E55	
E52		E53		E54		E55		E56	
E53		E54		E55		E56		E57	
E54		E55		E56		E57		E58	
E55		E56		E57		E58		E59	
E56		E57		E58		E59		E60	
E57		E58		E59		E60		E61	
E58		E59		E60		E61		E62	
E59		E60		E61		E62		E63	
E60		E61		E62		E63		E64	
E61		E62		E63		E64		E65	
E62		E63		E64		E65		E66	
E63		E64		E65		E66		E67	
E64		E65		E66		E67		E68	
E65		E66		E67		E68		E69	
E66		E67		E68		E69		E70	
E67		E68		E69		E70		E71	
E68		E69		E70		E71		E72	
E69		E70		E71		E72		E73	
E70		E71		E72		E73		E74	
E71		E72		E73		E74		E75	
E72		E73		E74		E75		E76	
E73		E74		E75		E76		E77	
E74		E75		E76		E77		E78	
E75		E76		E77		E78		E79	
E76		E77		E78		E79		E80	
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E82		E83		E84		E85		E86	
E83		E84		E85		E86		E87	
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E85		E86		E87		E88		E89	
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E108		E109		E110		E111		E112	
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E110		E111		E112		E113		E114	
E111		E112		E113		E114		E115	
E112		E113		E114		E115		E116	
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E201		E202		E203		E204		E205	
E202		E203		E20					

ELEMENT EXPLANATION

E1.	TIN (Taxpayer Identification Number), which is either an SSN for IMF, or an EIN for BMF. BMF hard copy TDA's and TDI's will print a J' following the proprietor's SSN if SSN is valid and is valid.
E2.	TAX FORM NUMBER "CIVPN" will print instead of the Tax Form Number if the assessment is one of the Civil Fraud Penalties.
E3.	PERIOD Tax period ending.
E4.	REGION CODE Code describing which region the TDA was generated in.
E5.	SERVICE CENTER CODE Code describing which Service Center the TDA was generated in.
E6.	TDA/TDI ASSIGNMENT CODE
E7.	SECONDARY TIN will print for all IMF accounts when available. Sole Proprietors SSN preceded by "P".
E8.	VALIDITY CHECK DIGITS for verification of TIN by Data Processing. The code has no significance in any Collection operations.
E9.	NAME CONTROL first four significant characters of entity's first name line.
E10.	STANDARD NAME ADDRESS Contains the taxpayer's name and address in printable form.
E11.	MFT and PERIOD This is Tax Form Number and period converted into computer input format. Period shown is tax period ending, except for MFT 58, 60, 61, 62 or 63, which will be period beginning.
E12.	MASTERFILE-CAF-CODE A one digit field indicating that the taxpayer has an authorized representative for this period.
E13.	DOCUMENT-LOCATOR-NUMBER (DLN) which controls and identifies modules
E14.	TDA-MOD-YIELD-SCORE(RWMS SCORE) A numeric score calculated by the computer using several critical data elements from the taxpayer's account. A high score indicates greater potential yield from the investigation. The first position of this code is in alpha character A through J, signifying the last digit of the tax return year from which the RWMS score was calculated. A 1, B 2, C 3, D 4, E 5, F 6, G 7, H 8, I 9 and J 0. For example, 1979 would be represented by "I", 1980 by "J", etc. The second, third, and fourth positions is the RWMS score.
E15.	"PDT" indicator will appear if the taxpayer has been identified on the Master file as potentially dangerous, and a request for information from PDT System database should be made through the immediate supervisor.
E16.	CTRL-LOC-CD TDA Location Code-District and Area Office Code.
E17.	GRADE LEVEL OF ASSIGNMENT. An asterisk will precede the grade level that is a determined grade level. Determined grade level will be input to IDRS.
E18.	MULTIPLE-MOD-IND "M" indicates multiple TDAs.
E19.	CURRENT-CYCLE IDRS cycle-of issuance.
E20.	REACT-XREF-TIN SSN will print when BMF CURRENTLY NOT COLLECTIBLE (CNC) is reactivated by 1040 posting.
E21.	CAWR-LIT CAWR indicator appears when the assessment came from the CAWR program.

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ELEMENT EXPLANATION

- E22. IDRS FINAL NOTICE INDICATOR will print "504(cycle)" if the IDRS Final Notice was issued. "504 NO" will be printed if the Final Notice was selected for IDRS Notice Review. "523(cycle)" will be printed if the IDRS Default Notice was issued. "523 NO" will be printed if the Default Notice was selected for IDRS Notice Review. "540/523 NO" if neither IDRS Final Notice nor IDRS Default Notice was issued to the taxpayer.
- E23. Last IDRS status prior to TDA will be shown (e.g. "47" is TC 470 freeze and "48" is Command Code STAUP freeze)
- E24. If other TDAs are outstanding, the one with the earliest cycle will be shown.
- E25. TIN For any cross reference modules in IDRS Status "63"
- E26. TAXPAYER REPEATER INDICATOR "RPT" will appear when the taxpayer has an open TDA or TDI notice being issued, and open TDA or TDI for the same TIN but different MFT or Tax Period issued within the last 15 calendar months.
- E27. BAD CHECK INDICATOR "BC" will appear if the liability is a result of a bad check posting to the module.
- E28. LIEN FILED INDICATOR "LIEN" will print if lien previously filed and indicator was input. Absence of indicator does not necessarily mean no lien was filed.
- E29. OPEN TDI INDICATOR If TDI is open when TDA is issued, "TDI" and cycle of issuance will be shown.
- E30. PMF indicates the source of the liability is from the Payer Master File.
- E31. "Y" below "CNC" (Currently Not Collectible) block means there is another module in 53 status with closing code of less than 40. "N" below "CNC" block means no other module in 53 status with a closing code equal or greater than 40.
- E32. "Y" below "TDA" block means there is another open TDA issued in an earlier cycle in the same IDRS file. "N" below "TDA" block means there is no other open TDA issued in an earlier cycle in the same IDRS file.
- E33. "P" under "IA" block means TDA issued as a defaulted IDRS Installment Agreement due to failure to make payment. "F" under "IA" block means TDA issued as a defaulted IDRS Installment Agreement due to failure to come in for review of Collection Information Statement. "D" under "IA" block means TDA issued as a defaulted IDRS Installment Agreement for some other reason (e.g. payment reversal due to bad check input of CC IADFL). "T" under "IA" block means transfer TDA is being issued and the most recent MF status is 60.
- E34. COLLECTION INFORMATION LOCATOR NUMBER On TDAs issued as a result of default of IDRS Installment Agreement. The related financial statement number will be shown to facilitate the retrieving of the related history.
- E35. Amount of FTD credits claimed by the taxpayer for this tax period.
- E36. TRANS-STATUS-CD See Section 13.05 of ADP Handbook (Document 6209)
- E37. TRANS-CD Identifies the transaction being processed and is used to maintain a history of actions on the taxpayers account (See Section 8.01 of ADP HANDBOOK, Document 6209).
- E38. TRANS-INFORMATION-CD Indicates Return Status for Account Register Processing, see Document 6209 for a list of valid values and their meanings.
- E39. TRANS-LIT A 15 character literal describing each transaction code. (For TC 340/341, abbreviated literal and interest-to-date will appear in this field.)
- E40. TRANS DT Date of assessment or abatement, received date, or return due date.
- E41. ASSESSMENT-AMT-(EDITED) or CLOSING-CD or PAYMENT-IND (or DPC-CD) or EXTENSION-DT If transaction code is 550 and there is no transaction amount present then the extension date is printed in that field.

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ELEMENT EXPLANATION

E42.	CREDIT-AMT-(EDITED)
E43.	SC-MOD-BAL-AMT-(EDITED)
E44.	WAIVER-870-DT Taxpayer signed a waiver to an examination agreement, 870WVR and date waiver was signed will appear.
E45.	LATE-PAYMENT-PENALTY-DATE 23C-DT-(+26) The ACCURAL-DT will be printed when the FTP-PENALTY-RESTRICT-IND is 0.
E46.	FTP-PENALTY-AMT-(EDITED) This amount is computed by the INTEREST-FTP-PENALTY subroutine, and includes any FTP penalty not already assessed on a particular tax module. This amount is associated with a to date' and is accrued amount due when computed.
E47.	PRIMARY-TDA-SELECTION-CD Primary TDA Issuance codes-see (2) TDA Issuance Codes table below.
E48.	EMPLMT-CD Identifies employers who are other than normal business employers.
E49.	SECONDARY-TDA-SELECTION-CD—Secondary TDA Issuance codes-see (2) TDA Issuance Codes table
E50.	INTEREST-ACCRUED TO DATE (23C-DT-(+26) The ACCURAL-DT will be printed when the INTEREST-RESTRICT-IND is equal to 0.
E51.	INTEREST-ACCRUAL-AMT-(EDITED) This amount is computed by the INTEREST-FTP-PENALTY subroutine, and includes any interest not already assessed on a particular tax module. The module is associated with a to date' and is accrued amount due when computed.
E52.	TRANSFER-IND The transfer-literal "TRFR" and the ASSIGNMENT-NUM-(PRIOR) of the losing district will be displayed when present.
E53.	MATH-ERROR-CD (IMF only). See Section 9.09 of ADP HANDBOOK (Document 6209).
E54.	6020B-IND "6020B" will appear if the liability is a result of a 6020(B) assessment.
E55.	BACKUP-WITHHOLDING-IND "BW" will appear for taxpayers subject to backup withholding for that period. See Section 11.07 (Document 6209).
E56.	WPT-LIT - "WPT" indicates part or all of TDA balance is for windfall profit tax, abstract 50, 52, or 56 on Form 720.
E57.	LEVY-LIT - "LEVY" means there is a levy source available on IDRS, CC LEVYS can be used to locate them.
E58.	TOTAL-TDA-AMT-DUE-(EDITED) Total amount due on TDA.
E59.	OVERFLOW-PAGE-IND Indicates another page is present for this account.
E60.	REACT-XREF-NAME-CTRL IMF name control from item 37.
E61.	SECONDARY-SSN-IND "S" for IMF or IRAF Secondary SSN's and "P" for BMF Proprietor's SSN's.
E63.	ETAP-IND Employment Tax Adjustment Program ("ETAP" or "ETAP/ETE" or "IRC-3509") will appear when a low dollar amount has been made on BMF taxpayer account.
E64.	LAST-PERIOD-SATISFIED-GROUP The MFT, FR-CD and TAX-PRD for BMF accounts will now be printed on the TDA notice when present. These fields may occur 1 to 9 times.
E65.	C-CORP-LIT The literal "C-CORP" will designate a C-Corporation.
E66.	2%-DIFF-LIT The literal "2%-DIFF" will be printed along with the C-Corp-literal when a business owes 100,000.00 or greater for more than 30 days. This indicates that an additional 2% interest is to be applied.

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ELEMENT EXPLANATION

- E67. IRS–EMPLOYEE–LIT the literal “IRS EMPLOYEE” will be printed when significant.
- E68. TDA–PROPRIETORS–SSN–IND The literal “J” will be printed following the BMF proprietors SSN when it is valid. A will be printed following the BMF proprietors SSN when it is invalid.
- E69. MILITARY–OPER–UN–IND The literal “M” will designate that a taxpayer is currently serving in either a Military Operation or a United Nations Peacekeeping Force.
- E70. NF–LIT The literal “NF” will now be printed when present to indicate a non-filer. (IMF only)
- E71. OIC–LIT The literal “OIC” will now be printed when present to indicate a taxpayer has a Offer-in-Compromise contract.
- E72. PRP–LIT The literal “PRP” will now be printed when present to indicate PRP/CONGRESSIONAL activity on a tax module.

(2) TDA Issuance Codes

The IDRS code is displayed in the notice section on the terminal and is printed on the TDA.

IDRS Code	Primary TDA Code	Secondary TDA Code	Explanation	Comment
DAY	914		Another module in the account contains a pending or posted TC 914 or 916	Routine Notice and TDA issuance
DAV	534	5	Multiple assessments present with earliest assessment date 9 1/2 or more years prior to the current processing cycle. The module must qualify for another type of code and there must not be an unreversed TC 534 or a posted or pending TC 550 with extended date greater than the current cycle.	Routine notice and TDA issuance.
DAX	Z	Z	There are no adjustments in the module and the balance due consists of penalty and/or interest.	Routine notice and TDA issuance.
DAR	TRSF		Account transferred from another area office.	Immediate TDA issuance
DAU	POTDUPL		IDRS analysis indicates there may be another TDA outstanding for this module.	Immediate TDA issuance.

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IDRS Code	Primary TDA Code	Secondary TDA Code	Explanation	Comment
DAQ	UNDEL		Balance due notice was returned undelivered.	504/604 notice followed by TDA issuance six weeks later unless a 504/604 or 523/623 was issued on the module in the prior 17 weeks. Then the module will go directly to TDA.
DAL	REACTIVE		Account previously in suspended status being reactivated. Status 42, 46-49, 53 (except CC 90 and 93), 64, 71-73, 91 or 99.	Routine notice and TDA issuance.
DAT	5		Account issued because the total balance due for all open modules is above the deferral amount.	Routine notice and TDA issuance. These cases are issued annually for IMF and IRAF taxpayers and quarterly for BMF taxpayers.
DAA	TR		Liability was manually assessed.	Immediate TDA issuance.
DAB	RE-ISSUE		Module previously in TDA status and was reissued because of a dishonored check, credit reversal or a TC 531, 532 609, or 781.	Immediate TDA issuance. 504/604 will be issued five weeks after the first notice or status 21 followed by a TDA six weeks later.
DAD	FRIVRET		Account identified as a frivolous return	Routine notice and TDA issuance.
DAC	Q	Q	A Transaction Code 148 with Entity Indicator 0 or 1 has been input. This occurs whenever the need arises to expedite the issuance of a TDA.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.
DA4	E	E	A Transaction Code 148 with Entity Indicator 4 has been input to identify a W-4 Civil Penalty Case.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.
DA5	T	T	A Transaction Code 148 with Entity Indicator 5 has been input to identify a Narcotics Case.	504/604 will be issued three weeks after the first notice followed by a TDA six weeks later.
DA6	U	U	A Transaction code 148 with Entity Indicator 6 has been input to identify a Special Enforcement Program Case.	504/604 will be issued three weeks after the first notice followed by a TDA six weeks later.
DA7	N	N	A Transaction Code 148 with Entity Indicator 7 has been input to identify a False Refund Claim Case.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later

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IDRS Code	Primary TDA Code	Secondary TDA Code	Explanation	Comment
DA8	S	S	A Transaction Code 148 with Entity Indicator 8 has been input to identify and Erroneous Refund Case.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.
DA9	L	L	A Transaction Code 148 with Entity Indicator 9 has been input to identify a Letter 903(DO) case.	504/604 will be issued five weeks after the first notice followed by a TDA six weeks later.
DAM	IN STALMT		A Master File installment type module (MFT 02, 05, 52, 58 OR 60) either did not qualify or defaulted.	Routine notice and TDA issuance.
DAE	X		Unpaid Trust Fund type taxes (MFT 01, 03, 09, 11) with a module balance of 5000 or more.	First and fourth notices will be issued before TDA is issued.
DAF	D	D	Dishonored check has posted to a module not previously in TDA status.	Fourth notice will be issued followed by TDA six weeks later unless fourth notice was previously issued on the module. Then TDA will be issued immediately.
DAI	COA		Module previously reported currently not collectible (unable to locate) and a change of address or tax return has posted to the account.	Routine notice and TDA issuance
DAG	IR	H	Module previously reported currently not collectible (unable to locate or unable to contact) and a new levy source appears on IRP.	Routine notice and TDA issuance.
DAJ	TPI		Module previously reported currently not collectible (hardship) and TPI of new return warrants renewed collection activity	Routine notice and TDA issuance.
DAW	UTCON		Module previously reported currently not collectible (unable to contact and TPI of new return warrants renewed collection activity.	Routine notice and TDA issuance.
DAK	OTHER		Module balance remains after adjustment, TC 470 CC 90 or payment tracer, TC 470 CC 93, action that was expected to fully satisfy the liability.	Routine notice and TDA issuance

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IDRS Code	Primary TDA Code	Secondary TDA Code	Explanation	Comment
DAP	R	R	Taxpayer had one or more TDAs closed within the prior 12 months.	Routine notice and issuance.
DAS	4		Module does not qualify for any other type of code.	Routine notice and TDA issuance.
		G	Identifies entities that are political organizations (MFT 02 with filing requirement 9).	Routine notice and TDA issuance.
		I	Indicates another module in the account is in TDI status and the module did not qualify for Primary or Secondary Code Z.	Routine notice and TDA issuance.
		A	Indicates another module in the account is in TDA status and that module does not have a Primary or Secondary Code Z.	First and fourth notices will be issued before TDA is issued.

(3) TDA Closing Codes

Indicate the condition under which a TDA which still has an outstanding balance was removed from the collection inventory. These codes identify the various categories of TDA disposition by Collection Division. Closing Codes 01-39 relate to TC 530; 70-89 to TC 520; and 90-99 to TC 470.

Code Condition

- 01 TDA reported currently not collectible prior to 1/1/68 or any TC 530 with Doc Code 51 or 52.
- 02 Currently not collectible Narcotics Trafficker Assessment (restricted use).
- 03 Unable to locate. If address change posts, (except IRAF) reissues TDA. TC 150, 976, or 014 showing address change will reissue TDA.
- 04 Statutory Collection period expired on portion of assessment, prior to issuance.
- 05 Statutory collection period expired or suit initiated to reduce tax claim to judgment—no follow-up.
- 06 Reserved for A/C International. Taxpayer residing outside of U.S.
- 07 Bankrupt (insolvent) corporation—Any corporation which has been adjudged bankrupt or any corporation dissolved under State receivership proceedings.
- 08 Decedent case.
- 09 Tolerance.
- 10 Defunct corporation.
- 11 Reserved.
- 12 Unable to contact.
- 13 In-Business corporation.
- 14 Desert Storm
- 15 Used to report accounts not currently collectible which results from activity of the Resolution Trust Corporation

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Code Condition

- 16 Restricted per Manual Supplement 5G-365, Expiration Date 09-30-93. Indicates currently not collectible due to full payment on an in-business trust fund account or the Trust Fund Penalty account.
- 17-23 Reserved.
- 24 Unable to pay, followup if TPI of subsequent return is 10,000 or more.
- 25 Unable to pay, followup if TPI of subsequent return is 15,000 or more.
- 26 Unable to pay, followup if TPI of subsequent return is 20,000 or more.
- 27 Unable to pay, followup if TPI of subsequent return is 25,000 or more.
- 28 Unable to pay, followup if TPI of subsequent return is 30,000 or more.
- 29 Unable to pay, followup if TPI of subsequent return is 35,000 or more.
- 30 Unable to pay, followup if TPI of subsequent return is 40,000 or more.
- 31 Unable to pay, followup if TPI of subsequent return is 45,000 or more.
- 32 Unable to pay, followup if TPI of subsequent return is 50,000 or more.
- 33-34 Not valid 7901 and subsequent.
- 35-38 Reserved
- 39 ACS cases with low RWMS score, use of this closing code must be authorized by NO
- 40-69 Reserved.

(4) TC 500 Closing Codes

- 51 Military Deferment
- 52-53 Desert Storm
- 54-55 Bosnia

(5) TC 470 Closing Code Chart

Closing Code	Definition	IDRS Status at Input	Status Update	Alpha Freeze	MF Freeze Prevents offsets-in		TIF Freeze (bal due notice or TDA status)	Release/ Reversal Criteria	Condition after Release	Notes
					IMF	BMF				
No CC	Claim Pending	19, 20, 21, 54, 56, 58	47	W-	Yes	Yes	Yes	Systemic (9 cycles if no open control, otherwise 15 cycles) TC 472 No CC	D,G D,G	1 2

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Closing Code	Definition	IDRS Status at Input	Status Update	Alpha Freeze	MF Freeze Prevents offsets-in		TIF Freeze (bal due notice or TDA status)	Release/ Reversal Criteria	Condition after Release	Notes
					IMF	BMF				
90	Pending Adjustment only: Will Full Pay Module Balance	19, 20, 21, 54, 56, 58	53*	W-	Yes	Yes	Yes	TC 29X or TC 30X**	F,G	—
								Credit or zero balance	Status 12	—
								No Systemic Reversal	N/A	3
								TC 472 No CC	A	2
								TC 29X or TC 30X**	F	—
		Credit or zero balance	Status 12	—						
		Systemic (26 cycles)	A,E	—						
		TC 472 No CC	D,G	2						
		TC 29X or TC 30X**	F,G	—						
		Credit or zero balance	Status 12	—						
22, 24, 26	53	W-	Yes	Yes	Yes	Yes	No Systemic Reversal	N/A	3	
							TC 472 No CC	A,G	2	
							TC 29X or TC 30X**	F,G	—	
							Credit or zero balance	Status 12	—	
92	Reserved									

Closing Code	Definition	IDRS Status at Input	Status Update	Alpha Freeze	MF Freeze Prevents offsets-in		TIF Freeze (bal due notice or TDA status)	Release/ Reversal Criteria	Condition after Release	Notes
					IMF	BMF				
93	Pending Payment Tracer: Will Full Pay Module Balance Credit Transfer combined adjustment with credit offset/transfer	19, 20, 21, 54, 56, 58	53	W-	No	No	Yes	Systemic (26 cycles)	C,E	3 2
								TC 472 No CC	B, C, G	2
								TC 29X or TC 30X**	F, G	—
								Credit or Zero balance	Status 12	—
93		22, 24, 26	53	W-	No	No	Yes	No Systemic Reversal	No Change	3
								TC 472 No CC	D, G	2
								TC 29X or TC 30X**	F, G	—
								Credit or zero balance	Status 12	—
94	Math Error	Any Status	No Change	J	No	No	Yes	TC 472 CC 94	B	—
								TC 29X PC 7	B	—
								Credit or zero balance	Status 12	—
95	Civil Penalty With Appeal Rights	—	—	—	—SAME AS CC 93—		TC 472 CC 95 Credit or zero balance	B, C, G Status 12	4	

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Closing Code	Definition	IDRS Status at Input	Status Update	Alpha Freeze	MF Freeze Prevents offsets-in		TIF Freeze (bal due notice or TDA status)	Release/ Reversal Criteria	Condition after Release	Notes
					IMF	BMF				
97	Large Corporation Freeze	Any Status	47	D-	Yes	Yes	Yes ***	TC 472 CC 97 Credit or zero balance	A	—
98	Pending Form 1138 Filed	Any Status	No Change	W-	N/A	Yes	Yes	TC 295 Systemic (52 cycles) TC 472 CC 98 Credit or zero balance	A	—

* Freezes Master File offsets and refunds. No status change when released.

** Except with Priority Codes 6 or 7, or TC 29X with Blocking Series 130-149 (BMF only); 200-299 (IMF or BMF); 400-499 (BMF only); or 960-979 (BMF only).

*** 470 CC97 may be input on the entity module (oo-oooo) to freeze credit offset within the entire account. When input to the entity module, normal notice issuance from specific tax periods will not be frozen.

Notes

- (1) Any TC 470 posted after July 6, 1990 will reverse at 15 cycles or 9 cycles with no control base.
- (2) One TC 472 no closing code will reverse all prior unreversed TC 470s with no closing code, cc 90 or cc 93.
- (3) Does not release IDRS balance due notice/TDA freeze.
- (4) Suspends CSED. Applies only to IRC 6694(c)(3), IRC 6703(c)(3), or similar statutes.

Condition After Release

- (a) Releases Master File offset and alpha (W- or D- or J) only.
- (b) Releases IDRS balance due notice/TDA freeze, and updates to next notice/TDA status. IF CC 94, TC 29x also releases master file notice
- (c) Removes alpha W-.
- (d) Releases Master File offset freeze, alpha W-, and IDRS balance due notice/TDA Freeze.
- (e) No IDRS balance due notice/TDA issued. Remains in status 53-4.
- (f) Status 12 if result will be zero balance. If balance will remain, and no hold code, Master File notice.

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- (g) Effective 1/1/90, resumes balance due routine at the point the module was frozen by updating to the next status and releasing the appropriate notice. Exception: If the last status was 58, 22, 24, or 25 and 18 cycles have passed since the 4th notice was issued, the 4th notice will be reissued. If less than 18 cycles, TDA will be issued.

(6) TC 520 Closing Code Chart

Closing Code	Definition	IDRS Status	Alpha Freeze	MF Account or Module Freeze *	TIF Account or Module Freeze**	CSED Suspended	Need CC to Release
70	Litigation	72	-W	Account	Module	No	No
71	Refund Litigation	No Change	-W	Module	No	No	No
72	Tax Court Case	No Change	-W	Module	No	No	No
73	Refund Litigation	72	-W	Module	Module	No	No
74	Tax Court Case	72	-W	Module	Module	No	No
75	Litigation	No Change	-W	Account	No	No	No
76	Litigation	72	-W	Account	Module	Yes	No
77	Litigation	72	-W	Account	Module	Yes	No
78	Litigation	72	-W	Account	Module	Yes	No
79	Litigation	71	-W	Account	Module	Yes	No
80	Litigation	72	-W	Account	Module	Yes	No
81	Litigation	72	-W	Account	Module	Yes	Yes***
82	CVPN with Appeal Rights	72	-W	Account	Module	Yes	No
83	Bankruptcy	72	-W	Account	Module	Yes	No
84	Litigation	No Change	-W	Account	No	Yes	No
85	Bankruptcy	72	-V	Account	Account	Yes	Yes***
86	Bankruptcy	72	-V	Account	Account	Yes	Yes***
87	Bankruptcy	72	-V	Account	Account	Yes	Yes***
88	Bankruptcy	72	-V	Account	Account	Yes	Yes***
89	Bankruptcy	72	-V	Account	Account	Yes	Yes***

*Frozen from Master File offsets (in out), refund, or credit elect.

**Frozen from releasing IDRS balance due notice or TDA.

***Effective 1/19/91, a TC 521 input with a bankruptcy indicator 999 will reverse all open TC 520 CC 81 or 85 thru 89 within the module.

When TC 520 CC 81, 85, through 89 is input a three-digit indicator is also input signifying proceeding type, claim type and whether an installment plan is involved. Closing Code used to input the three digit indicator should be the same as the current open closing code. The indicator codes are:

First digit representing the type of proceeding—

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- 1 for Chapter 7
- 2 for Chapter 9
- 3 for Chapter 11
- 4 for Chapter 13
- 5 for Chapter 12

Second digit representing the type of claim—

- 1 for Secured
- 2 for Unsecured priority
- 3 for General unsecured
- 4 for Administrator
- 5 for Involuntary Gap

Third digit representing installment plan of arrangement—

- 0 if installment plan is not anticipated
- 1 if installment plan is probable.

9 Backup Withholding (BWH)

Reference IRM 547(14)1

Individual Master File (IMF) taxpayers who underreport or fail to report their interest, dividend, patronage dividend or original issue discount income are subject to Backup Withholding (BWH). The BWH indicators (BWI–N) will be available on TXMOD and all Masterfile IDRS output, and on the Automated Collection Systems (ACS) to reflect the taxpayer's status. The statuses are*:

- 0 = No BWH Consideration
- 1 = Potentially Liable (Receiving Notices for BWH)
- 2 = Subject to BWH
- 4 = BWH Satisfied
- 8 = Suspended
- M = Multiple Periods

*Backup withholding under IRC 3406(a)(1)(B) for missing and or incorrect TINs will not show on IDRS.

10 Interest and Penalty Provisions

(1) Interest Rates

Reference IRM 31(59)0 Normal and Restricted Interest

- (1) Use the 6% interest table when computing interest on tax balances outstanding prior to July 1, 1975, and from February 1, 1978 through January 31, 1980.
- (2) Use the 7% interest table when computing interest on tax balances outstanding during the period February 1, 1976, through January 31, 1978.
- (3) Use the 9% interest table when computing interest on tax balances outstanding during the period July 1, 1975, through January 31, 1976.

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- (4) Use the 12% rate when computing interest on tax balances outstanding from February 1, 1980 to January 31, 1982. To compute, multiply the daily interest rate of 000328767 times the number of days in the interest period.
- (5) Use the 20% rate when computing interest on tax balances outstanding from February 1, 1982 through December 21, 1982. To compute, multiply the daily interest rate of 000547945 times the number of days in the interest period.
- (6) Beginning January 1, 1983, Public Law 97-248 requires that interest be compounded daily at a rate that is subject to be changed every six months. The rate for the first six months of 1983 is 16%. Utilize either IDRS or IRM 31(59)0, Normal and Restricted Interest, for computation.
- (7) Use the 11% rate when computing interest on tax balances outstanding from July 1, 1983 through December 31, 1984.
- (8) Use the 13% rate when computing interest on tax balances outstanding from January 1, 1985 through June 30, 1985.
- (9) Use 11% rate when computing interest on tax balances outstanding from July 1, 1985 through December 31, 1985.
- (10) Use 10% rate when computing interest on tax balances outstanding from January 1, 1986 through June 30, 1986.
- (11) Use 9% rate when computing interest on tax balances outstanding from July 1, 1986 through Sept. 30, 1987. These rates will be subject to quarterly changes.
- (12) Use 10% rate when computing interest on tax balances outstanding for October 1, 1987 through Dec. 31, 1987.
- (13) Use 11% rate when computing interest on tax balances outstanding from January 1, 1988 through March 31, 1988.
- (14) Use 10% rate when computing interest on tax balances outstanding from April 1, 1988 through September 30, 1988.
- (15) Use 11% rate when computing interest on tax balances outstanding from October 1, 1988 through March 31, 1989.
- (16) Use 12% rate when computing interest on tax balances outstanding from April 1, 1989 through September 30, 1989.
- (17) Use 11% rate when computing interest on tax balances outstanding from October 1, 1989 through March 31, 1991.
- (18) Use 10% rate when computing interest on tax balances outstanding from April 1, 1991 through December 31, 1991.
- (19) Use 9% rate when computing interest on tax balances outstanding from January 1, 1992, through March 31, 1992.
- (20) Use 8% rate when computing interest on tax balances outstanding from April 1, 1992 though September 30, 1992.

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- (21) Use 8% rate when computing interest on tax balances outstanding from October 1, 1992 through June 30, 1994
- (22) Use 8% when computing interest on tax balances outstanding from July 1, 1994 through September 30, 1994.
- (23) Use 9% when computing interest on tax balances outstanding from October 1, 1994 through March 31, 1995.
- (24) Use 10% when computing interest on tax balances outstanding from April 1, 1995 through June 30, 1995.
- (25) Use 9% when computing interest on tax balances outstanding from July 1, 1995 through March 31, 1996.
- (26) Use 8% when computing interest on tax balances outstanding April 1, 1996 through June 30, 1996.
- (27) Use 9% when computing interest on tax balances outstanding July 1, 1996 through March 31, 1997.

(2) Penalty Provisions

In general, for every filing, paying, and reporting requirement imposed by the Internal Revenue Code, there is a penalty provision for failure to comply with the requirement. This section does not contain information on all penalty provisions. Emphasis has been given to those penalty provisions most frequently imposed. IRM 30(85)0, Penalty and Reasonable Cause, currently contains procedures for penalties. Beginning January 1993, all penalty procedures will be incorporated into IRM (20)0, Penalties.

Type of Penalty	Rate
Failure to File	5% per month or fraction of month but not exceeding 25%.
Failure to Pay	*One-half of 1% per month—limited to a maximum of 25%. Effective after 12/31/86, the failure to pay penalty will increase from 1/2 of 1 percent to 1 percent per month beginning with the month of accrual after more than 10 days have elapsed since issuance of a notice of intent to levy or if no status 58 beginning with the month of accrual following status 22, 23, or 26. In all cases subject to both failure to file and failure to pay penalties, no taxpayer will be subject to more than 5% combined penalty per month.
*Subject to minimum failure to file penalty	If the return is over 60 days late, the minimum penalty is the lesser of \$100 or 100% or the amount due on the return

Type of Penalty	Rate
Failure to Deposit	The penalty for failure to make timely deposits is 5 percent for returns filed prior to cycle 8644 and 10 percent for returns for the 8909 and prior tax periods which were filed during or after cycle 8644. For returns beginning with the 8912 tax period and ending with the 9103 tax period, the penalty is 5 percent. Beginning with the 9106 tax period, there is a four-tiered penalty. The penalty is 2 percent for deposits 1-5 days late (with allowance for the grace period), 5 percent for deposits 6-15 days late, 10 percent for deposits from 16 days late through the tenth day following notice and demand, and 15 percent for deposits which are never made or made later than the tenth day following notice and demand. (EXCEPTION: For taxpayers required to deposit under the 100,000 rule, beginning with tax period 9009 and including all subsequent tax periods, manual computation must be made. For tax periods 9009 and 9012, the rate will be 5 percent. For tax period 9103 the rate is 2% for payments 1-5 days late, NO GRACE PERIOD ALLOWED, and 5% for payments 6 days late and subsequent. For tax periods beginning with 9106, all four tiers will apply.) Regardless of the rate, the penalty is based on the amount which was required to be deposited but which was not deposited. The penalty applies to all deposits, including those for corporate income tax. The penalty also applies to instance of FTD avoidance, where the payment posts as a TC 610 or a non-Bankruptcy TC 670.
Failure to Pay Estimated Tax	Since July 1, 1975, the rate of penalty is determined by the rate of interest in effect at the time.
Dishonored Check	Prior to 10/10/88, 1% of the amount of the dishonored check, or if the check is less than \$500, the lesser of \$5 or the amount of the check. Effective with checks dishonored on or after 11/10/88, 2% of the amount of the check, or if the check is less than \$750, the lesser of \$15 or the amount of the check.
Failure to File Partnership Return	The penalty is determined by multiplying the number of partners in the partnership by 50 times the number of months, not to exceed 5 months.
Failure to Provide Information on a Partnership Return	The penalty is determined by multiplying the number of partners in the partnership by \$50 times the number of months, not to exceed 5 months.
Failure to File an Exempt Organization Return or Employee Plans Master File Return	Form 5500 Series. \$25 per day for each day late. Maximum penalty—\$15,000. Failure to File Penalty for Form 990 only is \$10 per day for each day late—maximum penalty \$5,000.
Failure to provide Identifying Number	\$50 for each failure to furnish another person's number: \$5 for failure to furnish one's own number. Maximum \$50,000 per calendar year.
Return Preparer Penalties	\$25 for each failure to: provide T/P with copy of prepared return. sign the prepared return or claim. show his/her TIN on the prepared return or claim.
Frivolous Return	\$500 per frivolous return filed.
Overstating Tax Deposits Penalty	The penalty is 25% of the difference between the amount shown on the return and the amount actually deposited by the day the return was filed. The penalty has been repealed for deposits due after December 31, 1989.

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(3) Penalty and Interest Chart

Trans. Code	Definition	Must TC be addressed when adjusting tax	Conditions	Comments	IRM References
160	Manually computed delinquency penalty	Yes	All conditions except: TC 290 for a zero amt.	A TC160 for zero amount may be input if penalty should not be changed	IRM 30(85)0 IRM(20)0
161	Abatement of delinquency penalty				
170	Estimated Tax Penalty (Manually Computed)	Only under the following conditions	When there is a prev. posted TC 170/171 with Doc Code 17,18,24,47,51,52 or 54 present and a TC29X or 30X Adj. with TC 806/807 is about to be input	If this condition does not exist, do not input TC17X. Use Priority Code 8 to bypass UPC158 check. NOTE A prev. posted TC 170/171 w/these Doc. Codes restricts the module from automatic recomputation.	IRM 30(85)0 IRM(20)0
171	Abatement of Estimated Tax Penalty				
180	FTD Penalty (Manual)	Yes	All conditions except: TC 290 for a zero amt.	A TC180 for zero amount may be input if penalty should not be changed.	IRM 3(15)(107)0 IRM (20)0
181	FTD Penalty Abatement				
186	FTD Penalty Generated	Only under the following conditions	When inputting a partial tax decrease, the penalty must be manually recomputed	A secondary TC18X is not required when inputting a total tax decrease or any tax increase.	
190	Manually Assessed Interest Transferred-in	No		A TC190 or TC191 does not restrict a module from automatically recomputing interest	IRM 31(59)0
191	Interest Abatement				
270	Failure to Pay Tax Penalty (Manually Computed)	Yes	All conditions except: TC 290 for a zero amt.	A TC270 for zero amount may be input if penalty should not be changed	IRM (20)0 IRM 30(85)0
271	FTP Penalty Abatement				

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Trans. Code	Definition	Must TC be addressed when adjusting tax	Conditions	Comments	IRM References
340	Restricted Interest (Manually Computed)	Yes	All conditions except: TC 290 for a zero amt.	TC340 for zero amount may be input if interest should not be changed	IRM 31(59)0
341	Restricted Interest Abatement				

(4) Tax Return Preparers Penalty

The Tax Reform Act of 1976 outlined certain requirements for tax return preparers such as: Manual signature on each return prepared; Identifying numbers of both the employer and employee preparers; and an address. Failure to comply with these regulations may result in penalties assessed for each violation.

Master File assessment of the penalty is made using TC 290, MFT 55(IMF) or 13(BMF) and the tax period of the return in violation. Reference numbers, as listed below, are assigned to the assessment.

Abstract	Description
173	Negligent or intentional disregard of rules and regulations.
174	Willful understatement of liability.
175	Failure to furnish copy of return to taxpayer.
176	Failure to sign return.
177	Failure to furnish identifying number.
178	Failure to retain copy of list of returns prepared,
179	Failure to file information return.
180	Failure to include all items
181	Endorsement or negotiation of taxpayer's check.

(5) Penalty Appeal Procedure

With the implementation of the one level of appeal concept on October 1, 1978, the Appeals Division assumed the responsibility for processing appeals on previously denied penalty abatement requests. However, this procedure is not applicable to the following:

1. Trust Fund Recovery penalty
2. Fraud penalty
3. Negligence penalty
4. Jeopardy assessment

Field Collection personnel who deny a taxpayer's request for abatement should personally notify the taxpayer of the denial and the appeal procedure. If the taxpayer wishes to appeal, it may be done with a verbal statement, if the proposed penalty does not exceed 2,500; with a brief written statement of disputed issues, if the proposed penalty exceeds 2,500 but does not exceed \$10,000, or with a formal written protest, if the proposed penalty exceeds 10,000. The statement or protest should be

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submitted within 15 days to the Collection Division employee who denied the abatement request. The employee will then prepare a Form 5580, Penalty Appeal Record, with supporting documentation, Form 2973 (items 1-5) and forward to the Special Procedures Function who will in turn forward to the Appeals Office. The employee should maintain the TDA in inventory and suspend collection action only on the penalty portion of the TDA. When the Appeals Officer has completed the review, adjustment action will be taken if appropriate and a copy of Form 6173, Part 3, will be submitted to the Collection Employee advising of the decision.

Service Center Personnel who deny the abatement of penalty should send the taxpayer a 854(c) letter which provides the reason for denial. They should also provide the name, address and phone number of the appeals officer in the office of jurisdiction.

(6) Penalty Reference Numbers used with TC 240, Miscellaneous/Civil Penalties

Note: Civil penalty reference numbers 500-514 will be used for tax years 1989 and subsequent by the IRP Program. They will apply to penalties assessed under IRC Section 6721 for failure to file correct information returns. Reference numbers 52X and 53X will not be used for tax year 1989, but are reserved for future use. The narratives for reference numbers 500-514 have been revised for tax years 1989 and subsequent and are included in IRM 30(85)0, Penalty and Reasonable Cause. IRM (20)0, Penalties, incorporates all penalty information from IRM 30(85)0 and all other functional IRMs.

Civil Penalty Codes

Obsolete Codes Still in Use

Ref Number	Penalty	Penalty Rate	IRC
500-506	IRP Civil Penalty	\$50 per document no to exceed 100,000 (TY 86-88)	6721
510-516	IRP Civil Penalty	\$50 per document no maximum (TY 86-88)	6721 6724(c)
520-526	IRP Civil Penalty	\$50 per document no macimum (TY 86-88)	6693
530-536	IRP Civil Penalty	\$50 per document 100,000 maximum (TY 86-88)	6721
547-548	Failure to File Correct Information	\$5 or 50 per form	6721
680	Negligence	5% of the underpayment (Returns due before 01011990)	6653(a)
680	Valuation Overstatements	10%/20%/30% based on the overstatement (Returns due before 010190)	6659
680	Overpayment of Pension Liability	10%/20%/30% of overstatement (Returns due before 01011990)	6659(a)
680	Estate or Gift Tax Valuation Understatement	10%/20%/30% based on the understatement (Returns due before 01011990)	6660
680	Substantial Understatement of Liability	25% of the underpayment (Returns due before 01011990)	6661

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Current Civil Penalty Reference Numbers

Ref Number	Penalty	Penalty Rate	IRC
500–514	IRP Civil penalties	\$15, 30 or 50 per return not to exceed 250,000 for TY 89 and later years	6721
549	Intentional Disregard	The greater of 100 per required return or 10% of the aggregate amount of items required to be reported, no maximum.	6721
550	Late Filing Penalty 50 per failure		6721(a)
600	FTF Information Return	\$50 per failure 10% of aggregate 5% of gross proceeds \$100 per failure \$1 per failure	6652(a)(3) 6652(b) 6652(a)(1)
601	FTF Information Return	\$50 per failure	6652(a)(2)
602	Failure to Supply I.D. Number	\$50 per document no maximum	6676(b)
603	Failure to Supply I.D. Number	\$50 per document no maximum	6676(b)
605, 606	Failure to Supply I.D. Number	\$50 per document not exceed \$100,000	6676(a)(b) or (c)
607	FTF Information Return	\$50 per failure not to exceed \$250,000	6721(a) or (b)
608	FTF Information Returns (1099-INT, DIV-010 and PATR)	\$50 per failure	6721 and 6724
609	Form 8300 Penalty Project Detroit Computing Center	\$50 per failure	6721 and 6722
610	Failure to Furnish Certain Statements	\$50 per failure, not to exceed 100,000	6722(a) and (c)
611	Failure to Furnish Certain Statements	\$50 per failure, no maximum	6722(a)
612	Failure to Include Correct Information	\$50 per failure, not to exceed 100,000	6722
613, 614	FTF Foreign Information Returns	\$1000 per Return	6679 and 6046
615, 616	False Information with Respect to withholding (W–4 Penalty)	\$500 per failure	6682
617	Failure to include correct information (1099-INT, DIV-OID and PATR)	\$5 per failure	6723(a)

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Current Civil Penalty Reference Numbers

Ref Number	Penalty	Penalty Rate	IRC
618	Failure to Collect; Truthfully account for and Pay over Tax or Attempt to Evade or Defeat Tax (Trust Fund Recovery Penalty-MFT55)	No specified Amount	6672
620	Failure to file information with Respect to Individual Retirement Account	\$50 per assessment	6693
621	Penalty for failure to furnish TIN	\$50 per form, maximum \$100,000	6723
622	Understatement of TP's Liability by Return Preparer (negligent) (Return periods due 12/31/88 and prior)	\$250 per failure 1000 willful neglect	6694(a) 6694(b)
623	FTF Information Return	\$1,000 per schedule	6038
624	Return Preparer	\$50 per failure not to exceed 25,000 per year	6695(a) thru (e)
625	FTF Foreign Information	\$10,000 per year	6038A
626	Preparer-negotiating taxpayer checks	\$500 each violation	6695(f)
627	Failure to Exercise due diligence	\$100 each failure	6695(g)
628	Promoting Abusive Tax Shelter	The lesser of 1000 or 100% of gross income derived from the activity	6700
630	Aiding and Abetting Understatement of Tax Liability	\$1000 per tax year 10,000 per Corporation	6701
631	Preparer-aiding and abetting understatement of tax liability	\$1000 individual 10,000 corporation	6701
632	Failure by Broker to Notify Payor	500 per failure	6705
633	Disclosure or use of information by Return Preparer	\$250 per disclosure or use. Not to exceed 10,000 in any calendar year.	6713
634	Failure to Furnish Information Regarding Tax Shelters	\$500/1% of Investment 100 per failure 250 per failure	6707(a) 6707(b)(1) 6707(b)(2)
635	Disclosure or use of information by Return Preparer	No more than \$1,000	7616
636	Failure to Maintain list of Investors	\$50 per failure	6708
637	Failure to Supply Taxpayer I.D. (MFT 13 only)	\$50 per document not to exceed 100,000	6676
638	Failure to File Information Returns	\$50 per document not to exceed 100,000	6678(a)(3)

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Current Civil Penalty Reference Numbers

Ref Number	Penalty	Penalty Rate	IRC
642-643	Damages as a result of court order		6673(a)&(b)
645	Understatement of taxpayers liability by Return Preparer	\$250 per return or claim (Returns due after 12/31/88)	6694(a)
646	Understatement of taxpayers liability by Return Preparer due to willful or reckless conduct	\$1000 per willful neglect (Returns due after 12/31/88)	6694(b)
647-648	Failure to Provide Correct information	\$5 per form	6723
650	Understatement of taxpayers liability by Return Preparer due to intentional disregard of rules or regulations	\$1000 per return (Returns due after 12/31/88)	6694(b)
651	Failure to report case receipts of 10,000 or more in Trade or business	\$50 per failure	6050(i) 6721
652	Intentional Disregard Failure to File Form 8300	\$100 per failure	6722
653	Failure to furnish correct payee statements	\$50 per failure maximum \$100,000	6722
654	Intentional Disregard to provide correct payee statement - Form 8300	\$100 per failure	6722
655	Refusal of entry	\$1,000 for each refusal	4083(c)3
656	Dyed fuel sold for use or used in taxable use	the greater of 1,000 or 10 per gallon of the dyed fuel used	6714(5)
657	Failure to properly label retained dyed diesel fuel	The greater of \$1,000 or 10 per gallon	4082(c) 6714(5)
665-673	Filing Frivolous Return	\$500 per document	6702
674	Failure to provide a notice of exchange of partnership interest (6050K(i)(i))	\$50 per failure	6723
678	Failure to furnish information on any issue of debt instruments involving original issue discounts. (Form 8281)	1% of the aggregate issue price of each applicable debt instrument, not to exceed \$50,000.	6706(b)
680	Accuracy Penalty	20% of the applicable underpayment	6662(c), (d), (e), (f) and (g)
680	Accuracy Penalty	40% of the applicable underpayment	6662(h)
683	Overstated Deposit Claims for Returns filed after 081381	25%	6656(b)
685	Failure to comply with IRC 6114	\$1000 individual 10,000 corporation	6712

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Current Civil Penalty Reference Numbers

Ref Number	Penalty	Penalty Rate	IRC
686	Fraud Penalty	75%	6651(f)
697	Adjustment to Trust Fund Recovery Penalty balance due to payment by related business entity	Not applicable	N/A
699	Adjustment to Trust Fund Recovery Penalty balance due to Related Trust Fund Recovery Penalty Taxpayer payment or reversal of payment. When posted within 17 days of the 23C date, suppress interest on the adjusted amount.	Not applicable	N/A

11 Designated Payment Codes (DPC)

Designated Payment Codes (DPC) are two digit codes which serve a three-fold purpose. Use of a DPC on all posting vouchers is now mandatory with Transaction Codes 640, 670, 680, 694, and 690, and 700. DPCs are used to:

- (a) facilitate identification of payments which are designated to trust fund or non-trust fund employment taxes. In such cases, they are input with payments to Form 941 (MFT 01), Form 720 (MFT 03), Form CT-1 (MFT 09), Form 943 (MFT 11), and Form 1042 (MFT 12).
- (b) indicate application of a payment to a specific liability when the civil penalty contains both a Trust Fund Recovery penalty and any other type of civil penalty. In these cases, they are input to MFT 55 only.
- (c) identify the event which resulted in a payment. This is done at the time that a payment is processed and may be used with any MFT to which the payment transaction code will post. Data from this type of input is accumulated on a national basis to determine the revenue effectiveness of specific collection activities.

DPCs and their definitions are:

00	Designated Payment Code not present on posting voucher. Used only for terminal input when DPC is not present. Not to be used on posting voucher
01	Non-trust fund
02	Trust fund
03	Undesignated bankruptcy payment
04	Levy on state income tax refund
05	Notice of Levy
06	Seizure and sale
07	Federal tax lien
08	Suit

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09	Offer in compromise
10	Manually monitored installment agreement
11	Bankruptcy, designated to trust fund
12	Cash bond credit (allowed with TC 640 only)
13	Payment in response to reminder notice for Form 1040 TY 199312 and subsequent - expires 1/1/1998
14	Authorization given by taxpayer to apply payment to expired CSED account
15	Payments caused by Form 8519
50-59	Reserved for Collection
99	Miscellaneous payment other than 01 through 11 above

DPCs 03 through 14 and 99 are used to identify the event which was primarily responsible for the payment being made.

If a payment to a trust fund tax liability is not being designated or if the event which resulted in a payment does not fall into one of the categories represented by DPCs 03 through 11, DPC 99 must be indicated on the posting voucher to indicate that it is a miscellaneous payment.

12 *Generated Reports*

(1) *Currently Not Collectible Accounts Register*

General Description—Daily Transaction Register (DTRs) will not be received on accounts reported currently not collectible. Semi-annually, in March and August, a Currently Not Collectible Accounts Register of Master File Accounts will be issued for each area office.

(2) *Collection Activity Report (CAR)*

CAR is a group of IDRS reports providing management information to field and Regional Office Collection officials. The reports will reflect activity associated with TDA and TDI issuances and installment agreements including issuances, dispositions and inventories as well as Collection related payments.

CAR utilizes the TIF as its source of information. Command Code RWMSR is used to request the Queue Cutoff Report for a District Office, Command Code LARGE is used to request the Large Dollar Reports, and REPRQ is used to request the Weekly Terminal Reports.

13 *Delinquent Investigation/Account Listing and Delinquent Account Inventory Profile*

The two reports, the Delinquent Investigation/Account Listing (DIAL) and Delinquent Account Inventory Profile (DAIP), are provided to facilitate the monitoring and control of TDA and TDI inventories.

The DIAL is issued monthly for hardcopy assignments, i.e. TDAs and TDIs assigned to the Collection Field function (CFf), and for certain other non-ACS assignments. It provides information about cases in assigned inventory, such as the grade level of assignments, the date of initial assignment and the date of assignment to the current responsibility unit, which were previously provided on the DAIP and the Delinquent Investigation Inventory Profile (DIIP). It identifies assignments which meet established criteria for large dollar, overage, no activity, CSED and ASER analyses. A review of the DIAL will pro-

vide Collection Field function managers with a comprehensive profile of each case under their control.

The DAIP is a quarterly listing of TDA cases in statuses other than status 26 which meet either not activity or CSED criteria.

DIAL and DAIP Automatic Issuance Cycles

DIAL 9X04, 9X08, 9X13, 9X17, 9X21, 9X26, 9X30, 9X34, 9X39, 9X43, 9X47, 9X52.

DAIP 9X13, 9X26, 9X39, 9X52.

DIAL Exhibit

Delinquent Investigation/Account Listing																																																				
ASSIGNMENT (2)	GL LD	TIN	TAXPAYER	PDT	ZIP	SC (3)	MFT	TXPD	N	A	ISSUANCE CYCLE (5) AND PRIOR	PAGE (1)																																								
(6)(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
TAXPAYERS BY DIFFICULTY LEVEL												PERCENT OF TOTAL																																								
GRADE LEVEL 12												#																																								
GRADE LEVEL 11												#																																								
GRADE LEVEL 10												#																																								
UNDETERMINED												#																																								
*** TOTAL ***												#																																								
ENTITY INDICATORS												#																																								
NO ACTIVITY												#																																								
LARGE DOLLAR												#																																								
PDT												#																																								
OVERAGE												#																																								
POTENTIAL OVERAGE												#																																								
TFR-TOTALS												#																																								
TFR-ACCOUNTS												#																																								
TFR-DOLLARS												#																																								
PYRAMIDED SINCE INITIAL												#																																								
PYRAMIDED SINCE CURRENT												#																																								
NEWLY PYRAMIDED												#																																								
MODULE INDICATORS												#																																								
CSED												#																																								
ASED												#																																								
ACCELERATED ISSUANCE												#																																								
TDA MODULES												#																																								
TDI MODULES												#																																								
TDA POTENTIAL OVERAGE												#																																								
TDI POTENTIAL OVERAGE												#																																								
TDA OVERAGE												#																																								
TDI OVERAGE												#																																								

Field Names and Descriptions For The Delinquent Investigation/Account Listing (DIAL)

- (1) Page number.
- (2) Assignment—The first four digits indicate the District and the Area Office. The second four digits show the Field Branch, revenue officer group and revenue officer responsible for the case.
- (3) Service Center—Service Center producing the DIAL.
- (4) Current date.
- (5) Issuance Cycle—Cycle in which the DIAL was issued.
- (6) Grade Level (GL)—The computer determined grade (9, 11, or 12) of the taxpayer case. This grade is a predicted grade and may be updated, raised or lowered by the group manager. An asterisk next to the GL denotes that a determined grade level (DGL) has replaced the GL. A GL of "0" will show for NMF entities unless a DGL is input.
- (7) Large Dollar Indicator (LD)—The large dollar indicator, "\$", will show for entities in which the combined balance of modules in status 26 (except IRAF accounts) exceeds 100,000 at the time of the latest quarterly TDA analysis (cycles 13, 26, 39, and 52). The large dollar indicator will not appear until the first quarterly analysis after the module is established. Also, it will not drop off, even though the account drops below \$100,000 until the next quarterly analysis.
- (8) Potentially Dangerous Taxpayer Indicator (PDT)—The literal "PDT" will display for the entity if the service-wide PDT indicator is on the MF.
- (9) Taxpayer Identification Number (TIN)—Either a SSN or an EIN will appear.
- (10) Zip Code (ZIP)—The zip code for the current address on IDRS will be shown.
- (11) Taxpayer Name—The name of the taxpayer as shown on the TDA and/or TDI. For IMF and NMF TDA modules, the name will be that shown on the TDA. For BMF TDAs and all TDI modules, the current name on IDRS will be shown. For TDAs with MFT 13 or MFT 55, the civil penalty name line is used. The name will always be printed by the first module shown; for subsequent modules, the name will print only when it differs from that shown for the prior module.
- (12) TDI-LIT—The literal "TDI".
- (13) New TDI Module Indicator—If a TDI is open and another module has reached TDI status since the last DIAL was issued, an asterisk will precede the MFT.
- (14) Master File Tax Code (MFT)—Type of tax for which a balance due or return is delinquent.
- (15) Tax Period (TXPD)—Period of tax.
- (16) No Activity Indicator (NA)—The no activity indicator will show for TDA modules which met the no activity criteria at the time of the latest quarterly TDA analysis. The criteria for modules in status 26 is:
 - (a) Zero or credit balance (cycles 13, 26, 39, and 52) or;

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- (b) Debit balances with no payment posted during the past 26 cycles. (Cycles 13 and 39 only.) Up to 51 cycles could pass before a module met initial "No Activity" criteria (i.e., a debit balance module open 25 cycles with no payment at time of the activity analysis would not be identified until the next analysis 26 cycles later).
- (17) Module Balance—For TDA modules, this column will show the IDRS assessed balance in whole dollars. For TDI modules, the literal "TDI" will display.
- (18) Status Cycle (STAT CYC)—The cycle in which the module went to TDA or TDI status.
- (19) Date Entity Initially Assigned to Field Branch (INIT ASSIGN)—This is the date of the first assignment (TDA or TDI) to the CFf within the latest DO since the entity most recently came on to IDRS. The date may, therefore, precede the dates of tax periods. Establishment of a control base will hold the entity on IDRS and the date of the first case assignment (TDA or TDI) will show even though the case has been closed.
- (20) Date Entity Assigned to Present Assignment Number (ASSIGN DATE)—The date of the latest TSIGN for the entity.
- (21) TFR. (Indicates the volume of intra-district transfers)
- (22)
- (23) Collection Statute Expiration Date (CSED)—The statute expiration date will show if the module is within sixty (60) weeks of statute expiration or has already expired. The CSED is based upon the earliest unexpired assessment date in the module. The date will show even though the original assessed tax has been paid and the balance due consists only of subsequent assessments resulting from TC 290, TC 300, etc. When the CSED is preceded by an asterisk, the CSED has been reviewed and a determination has been made that the statute is already protected or does not require protection.
- (24) Trust Fund Recovery Penalty Assessment Statute Expiration Indicator (ASED)—An asterisk will appear when an ASED Notice (CP 527) has been issued on any module for the entity. The indicator will appear in the first module listed but does not necessarily mean that the ASED notice was issued for that module; only that one or more ASED notices have been issued on one or more of the open modules for that entity. Valid ASED indicators are listed below:
- 1 Trust Fund Recovery penalty assessed.
 - 2 Unable to locate responsible person.
 - 3 No collection potential.
 - 4 All trust fund amounts have been paid.
 - 5 Trust Fund Recovery penalty not applicable.
 - 0 No determination has been made.
- (25) Overage Indicator (OA)—This column is used to identify overage and potential overage modules. An "O" will appear if 15 months or more have elapsed from the issue cycle. A "P" will appear if 9 months or more but less than 15 months has elapsed from the issue cycle.
- (26) Lien Filed Indicator (LN)—The indicator will appear when a lien filed indicator is present on the module on the TIF.
- (27) PYRAMIDED MODULES SINCE INITIAL ASSIGNMENT.

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(28) PYRAMIDED MODULES SINCE CURRENT ASSIGNMENT.

(29) Accelerated Issuance Indicator (ACC ISS)—TDA criteria:

- (a) If issuance code is TR, then "T" will appear.
- (b) If issuance code is Q, P, W, E, T, U, N, S, L, then "Q" will appear.
- (c) If issuance code is X, then "X" will appear.

TDI criteria:

The primary code of the TDI will appear.

- (30) Resource Workload Management System (RWMS SCORE)—The sum of the RWMS scores for all TDA and TDI modules will be displayed.
- (31) The number of grade 12 taxpayer cases assigned.
- (32) Percentage of total cases which are grade 12.
- (33) The number of grade 11 taxpayer cases assigned.
- (34) Percentage of total cases which are grade 11.
- (35) The number of grade 9 taxpayer cases assigned.
- (36) Percentage of total cases which are grade 9.
- (37) The number of taxpayer cases assigned for which no grade level has been determined.
- (38) Percentage of total cases assigned for which no grade level has been determined.
- (39) Total taxpayers assigned.
- (40) The number of entities for which at least one no activity indicator appears.
- (41) The number of entities for which a large dollar indicator appears.
- (42) The number of entities identified as potentially dangerous.
- (43) The number of entities for which at least one overage module is present.
- (44) The number of entities for which at least one potentially overage module is present.
- (45) The total number of transfers between districts.
- (46) The total number of entities that have been transferred between districts.
- (47) The total inventory dollars of each entity that has been transferred between districts.
- (48) The number of entities for which at least one PYRAMIDED since INITIAL module is present.

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- (49) The number of entities for which at least one PYRAMIDED since CURRENT module is present.
- (50) The number of entities for which at least one NEWLY-PYRAMIDED module is present.
- (51) The number of entities for which an ASSED indicator is present.
- (52) The number of TDA modules for which a CSED is displayed.
- (53) The number of modules identified as accelerated issuance.
- (54) The number of modules identified as TDA Modules.
- (55) The number of modules identified as TDI Modules.
- (56) The number of modules for which at least one TDA Potential Overage module is present.
- (57) The number of modules for which at least one TDI Potential Overage module is present.
- (58) The number of modules for which at least one TDA Overage module is present.
- (59) The number of modules for which at least one TDI Overage module is present.

DIAP Exhibit

Delinquent Account Inventory Profile

ASSIGNMENT ①	TAXPAYER NAME ⑨	TIN	PDT	ZIP	MFT	TXPD	MODULE BALANCE	STAT CYC	O A	ASSIGN DATE	N A	RE-PEAT	ACC ISS	CSEED	G L	L N	CAF	C R	CL CD	RWMS SCORE	PAGE ⑤	
					⑩	⑪	⑫	⑬	⑭	⑮	⑯	⑰	⑱	⑲	⑳	㉑	㉒	㉓	㉔	㉕	㉖	
TOTALS:	TAXPAYERS.....																					
	CSEED.....																					
	NO ACTIVITY.....																					
	LARGE DOLLAR.....																					
	OVERAGE.....																					
	POTENTIAL OVERAGE.....																					
	REPEATERS.....																					
	ACCELERATED ISS.....																					
	GRADE LEVEL 12.....																					
	GRADE LEVEL 11.....																					
	GRADE LEVEL 9.....																					
																						UNDETERMINED.....④

Field Names and Descriptions for the Delinquent Account Inventory Profile (DAIP)

- (1) Assignment—The first four digits indicate the District and the Area Office to which the TDA was issued. The second four digits show the field branch, revenue officer group and revenue officer responsible for the case, or other collection functions.
- (2) Status—This is the current status of the modules shown on the profile. Profiles are provided monthly for active TDAs (Status 26) and quarterly for:
 - (a) Modules meeting “No Activity” criteria in:
 - Status 71—Offer Pending/TDA Suspended
 - Status 72—Litigation/TDA Suspended
 - Status 89—Collection Suspended
 - (b) Modules meeting “CSED” criteria in:
 - Status 53—Currently Not Collectible, pending adjustment/payment tracers (Closing Codes 90 or 93)
 - Status 60, 61, 63, 64—Installment agreements
 - Status 72—Litigation/TDA Suspended
 - Status 89—Collection Suspended
 - Status 91—Criminal Investigation (TC914)
- (3) Current date.
- (4) Issuance Cycle—Cycle in which the DAIP was issued.
- (5) Page number.
- (6) Large Dollar Indicator (LD)—No information will appear in this field since it relates to status 26 only. This column will be eliminated in the near future.
- (7) Trust Fund Recovery Penalty Assessment Statute Expiration Indicator (ASED)—An asterisk will appear when ASED Notice (CP 527) has been issued on any module for the entity. The indicator will appear in the first module listed but does not necessarily mean that the ASED notice was issued for that module; only that one or more ASED notices have been issued on one or more of the open modules for that entity. Valid ASED indicators are listed below:
 - 1 Trust Fund Recovery penalty assessed.
 - 2 Unable to locate responsible persons.
 - 3 No collection potential.
 - 4 All trust fund amounts have been paid.
 - 5 Trust Fund Recovery penalty not applicable.
 - 0 No determination has been made.
- (8) Taxpayer Name—The name of the taxpayer as shown on the TDA.
- (9) Taxpayer Identification Number (TIN)—Either a SSN or an EIN will appear.
- (10) Potentially Dangerous Taxpayer Indicator (PDT)—The literal “PDT” will display for the entity if the service-wide PDT indicator is on the Master File.
- (11) Zip Code (ZIP)—The zip code for the current address on IDRS will be shown.
- (12) Master File Tax Code (MFT)—Type of tax for which a balance due is delinquent.

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- (13) Tax Period (TXPD)—Period of tax.
- (14) Module Balance—This column will show the IDRS assessed balance in whole dollars.
- (15) Status Cycle (STAT CYC)—The cycle in which the module went to current status.
- (16) Overage Indicator (OA)—This column is used to identify overage and potential overage modules only. An “O” will appear if 15 months or more have elapsed from the issue cycle. A “P” will appear if 9 months or more but less than 15 months has elapsed from the issue cycle.
- (17) Date Entity Assigned to Present Assignment Number (ASSIGN DATE)—The date of the latest TSIGN for the entity.
- (18) No Activity Indicator (NA)—The no activity indicator will show for modules in status 71, 72, or 89 which met the no activity criteria at the time of the latest quarterly TDA analysis. This analysis is made in cycles 13, 26, 39 and 52. The criteria for modules in status 89 is:
- (a) Zero or credit balance (cycles 13, 26, 39, and 52) or;
 - (b) Debit balances with no payment posted during the past 26 cycles. (Cycles 13 and 39 only.)
- The criteria for modules in statuses 71, 72 (closing code other than 73) or 72 (closing code 73 with a debit balance) is that at least 52 cycles have passed since the module went to 71 or 72 status. Up to 51 cycles could pass before a module met initial “No Activity” criteria (i.e., a debit balance module open 25 cycles with no payment at time of the no activity analysis would not be identified until the next analysis 26 cycles later).
- (19) Taxpayer Repeater Indicator (REPEAT)—If the entity is coded as a repeater on the MF, the literal “R” will appear. A repeater is a taxpayer on whom a TDA/Notice or TDI/Notice is being issued and who:
- (a) has an open TDA/Notice or TDI/Notice for the same TIN, but with a different MFT and/or Tax Period and/or;
 - (b) had a TDA/Notice or TDI/Notice (for the same TIN, but with a different MFT and/or Tax Period) issued within the last 15 calendar months.
- (20) Accelerated Issuance Indicator (ACC ISS)—No information will appear in this field, since it relates to status 22 only. This column will be eliminated in the near future.
- (21) Collection Statute Expiration Date (CSED)—The statute expiration date will show if the module is within sixty (60) weeks of statute expiration or has already expired. The CSED is based upon the earliest unexpired assessment date in the module. The date will show even though the original assessed tax has been paid and the balance due consists only of subsequent assessments resulting from TC 290, TC 300, etc. When the CSED is preceded by an asterisk, the CSED has been reviewed and a determination has been made that the statute is already protected or does not require protection.
- (22) Grade Level (GL)—The computer determined grade (9, 11, or 12) of the taxpayer case. This grade is a predicted grade and may be updated, raised or lowered by the group manager. An asterisk next to the GL notes a determined grade level (DGL) has replaced the GL. A GL of “O” will show for NMF modules unless a DGL is input.

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- (23) Lien Filed Indicator (LN)—The indicator will appear when a lien filed indicator is present on the module on the TIF.
- (24) Centralized Authorization File (CAF)—Where a third party representative indicator (zero through eight) is present the employee should also research the file on IDRS.
- 0 no representative (rep.)
 - 1 one rep. to receive notice
 - 2 two reps. to receive notices
 - 3 one rep. to receive notice and refund
 - 4 two reps to receive notices and one to receive refunds
 - 5 other authorization present
 - 6 reserved
 - 7 one rep. to receive refund
 - 8 blind trust in effect
- (25) Cross-reference indicator—When present, identifies cases where both an open TDA and TDI exist.
- (26) Closing Code (CL CD)—Shown for certain cases in status 72. Valid closing codes are 70, 73, 74, 76 thru 83, and 85 thru 89.
- (27) Resource and Workload Management System Entity Score (RWMS SCORE)—The sum of the WMS scores for all TDA modules.
- (28) Back-up Withholding Indicator (BW)—(see 11.09)
- (29) Total taxpayers assigned.
- (30) The number of modules for which a CSED displays.
- (31) The number of modules for which a no activity indicator appears.
- (32) The number of modules for which a large dollar indicator appears.
- (33) The number of modules for which an overage indicator is present.
- (34) The number of modules for which a potentially overage indicator is present.
- (35) The number of repeater modules.
- (36) The number of modules identified as accelerated issuance.
- (37) The number of grade 12 taxpayer cases assigned.
- (38) The number of grade 11 taxpayer cases assigned.
- (39) The number of grade 9 taxpayer cases assigned.
- (40) The number of taxpayer cases assigned for which no grade level has been determined.

14 **FTD Alerts**

FTD Alerts generate on MFT 01 modules when the current quarter deposits are significantly below when is expected bases on a comparison with the prior quarter. Master file conducts the analysis for FTD alert issuance in the twelfth cycle of the quarter.

When a FTD alert generates it is assigned a value of 1 through 4. The values reflect the criteria under which the alert was generated.

Value 1 generates for mandatory alerts. These alerts are required to be assigned to revenue officers.

Values 2 through 4 generates for optional alerts. Districts may assign these alerts to revenue officers.

If no value is present, the module did not meet FTD alert issuance criteria.

The presence of a TC 971 with action code 46 on a module reflects FTD alert issuance.

15 **Status & Closing codes used for CAWR**

These status and closing codes are valid for MFT 88, CAWR Reconciliation

Status/ Closing Code	Definition	Forwarded to BMF via 6222 Status Code	Used for IRS or SSA or both?
08	SSA identified RSSA case	None	Both
09	WIRS Ordered	Reserved	IRS
16	CP 251 issued	16	IRS
25	Open Case Referral to Exam	25	IRS
26	Reserved	Reserved	Reserved
27	Open Case Referral to CI	27	IRS
28	Letter (correspondence) issued (Other than CP 251 or 253)	28	Both
29	Open Case Referral to Collection	29	IRS
38	IRS Undeliverable (No Gen Code S)	38	IRS
45	Module reanalysis request	45	Both
44	Reply to CAWR Correspondence (No Gen Code S)	44	IRS
55	Request Transcript (CDC)	55	Both
67	Reserved	Reserved	Reserved
68	CAWR Reply Received Interim Response issued to TP (Action 61)	68	Both
69	Reserved	Reserved	Reserved
87	Gen Code S cases with TC 290 TC 549 Input to IDRS. IRS indicates case in balance SSA indicates case is out of balance. No Civil Penalty assessed	Reserved	bOTH

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Status/ Closing Code	Definition	Forwarded to BMF via 6222 Status Code	Used for IRS or SSA or both?
88	1. Out of Balance Case; or 2. CAWR or Gen Code S case, or 3. Case returned from CI, Exam, or Collection	88	Both
90	SSA Case Correspondence Issued (CP 253, 99C, 2057C)	90	Both
92	Reply Received - Case is now a Gen Code S	92	Both
93	Undeliverable - Case is now a Gen S	93	Both

Closing Code	Definition	Forwarded to BMF via 6222 Sta- tus Code	Used for IRS or SSA or both
11	BMF (MCC) Delete Case	None	Both
31	Closed to Exam	31	IRS
33	Closed to Criminal Investigation	33	IRS
34	Closed CAWR (no Gen Code S no penalty) TC 290 zero with TP Reply Received	35	IRS
35	Closed CAWR (no Gen Code S no penalty) TC 290 with money amount with TP Reply Received	35	IRS
36	Closed CAWR (no Gen Code S no penalty) Research only	36	IRS
37	Closed CAWR (no Gen Code S no penalty) No Reply Received	37	IRS
39	Closed CAWR (no Gen Code S no penalty) Undeliverable	39	IRS
40	Closed Gen Code S, TC 290, RC 549 (any amount or zero) input to IDRS	None	Both
41	Gen Code S, TC 290, RC 549 zero or with \$, entity is either Bankrupt or Defunct	None	Both
46	Gen Code S - Undeliverable closed/no new address/end of program (PCD)	46	Both
91	SSA Automatic Penalty Assessment from Pyramid to BMF and BMF posts Penalty	91	Both
94	Gen Code S, Closed under Tolerance at/by BMF (pyramid sent as a CC 91, BMF to post 91 then 94) delete to SCRMF	None	Both

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Status/ Closing Code	Definition	Forwarded to BMF via 6222 Status Code	Used for IRS or SSA or both?
95	Gen Code S, TC 290, RC 549 zero, input to IDRS and posted to BMF (pyra- mid updates to CC 40 - not to BMF	None	Both
96	TC 290 RC 549 with \$ input to IDRS and posted to IDRS and posted to BMF (Pyramid updates to CC 40 - not to BMF)	None	Both
97	Reserved	Reserved	Reserved
98	Closed Reconciled	98	Both
99	Closed Gen Code S Case - Research Reveals Money Match - case in balance but masterfile not updated. Reserved	99	Both

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